

2016 Q3 OPERATING VARIANCE SUMMARY BY DEPARTMENT / DIVISION

Departments/Divisions	Page #	2015					2016				
		Annual Gross Budget	Annual Net Budget	Q3 (Aug 31) Projected Surplus / (Deficit)	Year End Surplus/ (Deficit)	YE % Var. of Gross Bgt.	Annual Gross Budget	Annual Net Budget	Q3 (Aug 31) Projected Surplus / (Deficit)	Q3 % Var. of Gross Bgt.	
Representation											
Mayor's Office	2	506,453	506,453	0	0	0.0%	561,809	561,809	0	0.0%	
Council Administrative Services	3	586,666	586,666	0	12,392	0.0%	567,767	567,767	0	0.0%	
Total Representation		1,093,119	1,093,119	0	12,392	1.1%	1,129,576	1,129,576	0	0.0%	
Office of the Chief Administrative Officer											
CAO's Office	4	1,324,528	1,324,528	98,000	193,914	14.6%	1,190,282	1,190,282	161,000	13.5%	
Office of the City Solicitor											
Planning & Building	5	7,777,193	3,460,519	257,000	413,336	1.5%	8,076,714	3,331,740	249,000	3.1%	
Legal	6,7	16,717,256	5,729,036	(467,814)	(685,736)	-2.9%	16,960,183	5,877,591	(981,000)	-5.8%	
Fire & Rescue Services	8,9	41,737,360	40,959,074	(429,908)	(1,233,288)	-1.4%	43,889,767	42,838,231	(203,800)	-0.5%	
Total Office of the City Solicitor		66,231,809	50,148,629	(640,722)	(1,505,688)	-2.3%	68,926,664	52,047,562	(935,800)	-1.4%	
Office of the Chief Financial Officer											
Finance	10	9,208,651	6,449,388	330,000	290,844	0.5%	9,399,649	6,371,531	0	0.0%	
Information Technology	11	7,227,994	5,941,062	71,500	75,002	0.9%	7,410,626	6,130,187	40,000	0.5%	
Corporate Financial Accounts	12,13	163,037,668	(287,483,761)	193,300	1,456,038	0.1%	163,012,691	(290,532,104)	1,564,584	1.0%	
Total Office of the Chief Financial Officer		179,474,313	(275,093,311)	594,800	1,821,884	1.0%	179,822,966	(278,030,386)	1,604,584	0.9%	
Office of City Clerk											
Council Services	14	9,749,863	6,459,565	83,600	362,335	0.4%	9,853,887	6,765,674	135,100	1.4%	
Human Resources	15	4,362,579	4,087,607	43,300	28,423	0.0%	4,378,200	4,084,062	30,000	0.7%	
Corporate Human Resource Accounts	16	47,145,000	(13,825,349)	(222,000)	(2,910,466)	0.0%	49,132,000	(13,548,693)	(2,042,100)	-4.2%	
Windsor Public Library	17	8,592,291	7,636,182	0	0	-0.5%	8,847,365	7,831,216	0	0.0%	
Total Office of City Clerk		69,849,733	4,358,005	(95,100)	(2,519,708)	-3.6%	72,211,452	5,132,259	(1,877,000)	-2.6%	
Office of the City Engineer											
Engineering	18,19	50,809,340	15,952,892	227,700	12,330	-0.3%	51,247,044	15,594,102	(117,400)	-0.2%	
Public Works Operations	20,21	51,717,543	26,304,727	285,500	673,701	-0.4%	51,713,792	25,900,040	1,326,086	2.6%	
Parks	22	15,867,349	14,673,011	325,000	191,343	0.0%	16,373,301	14,833,635	195,000	1.2%	
Total Office of the City Engineer		118,394,232	56,930,630	838,200	877,374	0.7%	119,334,137	56,327,777	1,403,686	1.2%	
Community Development & Health											
Employment & Social Services	23,24	115,590,470	12,529,848	316,000	618,295	0.1%	119,968,687	10,972,614	1,048,500	0.9%	
Housing & Children's Services/WECHC	25	95,411,337	21,477,255	287,900	208,531	0.2%	95,986,699	22,029,359	657,000	0.7%	
Huron Lodge	26,27	22,351,439	7,221,184	(84,000)	(161,208)	-0.3%	22,493,152	7,012,896	(260,600)	-1.2%	
Recreation & Culture	28	21,454,846	9,187,227	(258,000)	(317,025)	-1.0%	21,617,445	9,790,969	(260,000)	-1.2%	
Total Community Development & Health		254,808,092	50,415,514	261,900	348,593	0.1%	260,065,983	49,805,838	1,184,900	0.5%	
Transportation Services Office											
Transit Windsor	29,30	32,880,828	13,874,952	(500,000)	(352,112)	-1.1%	33,005,763	14,216,829	270,000	0.8%	
Total City Departments Prior to Contingency & Additional Council-Approved Funding		724,056,654	(96,947,934)	557,078	(1,123,351)	-0.2%	735,686,823	(98,180,263)	1,811,370	0.2%	
Corporate Contingency Approved in 2016 Budget		2,500,000	2,500,000	2,500,000	2,500,000	100%	1,500,000	1,500,000	1,500,000	100%	
Surplus (Deficit) Subtotal		726,556,654	(94,447,934)	3,057,078	1,376,649	0.2%	737,186,823	(96,680,263)	3,311,370	0.4%	
Agencies, Boards & Commissions											
Windsor Police Services	31	86,783,914	77,501,516	(350,000)	523,060	-0.3%	88,950,982	79,444,014	0	0.0%	
Agency Grants	32	16,991,096	16,890,498	62,000	223,464	0.4%	17,286,927	17,186,329	(314,000)	-1.8%	
Committees of Council	33	55,920	55,920	0	23,606	0.0%	49,920	49,920	0	0.0%	
Total Agencies, Boards & Commissions		103,830,930	94,447,934	(288,000)	770,130	0.7%	106,287,829	96,680,263	(314,000)	-0.3%	
2016 Net Operating Budget Surplus (Deficit)		830,387,584	0	2,769,078	2,146,779	0.3%	843,474,652	0	2,997,370	0.4%	

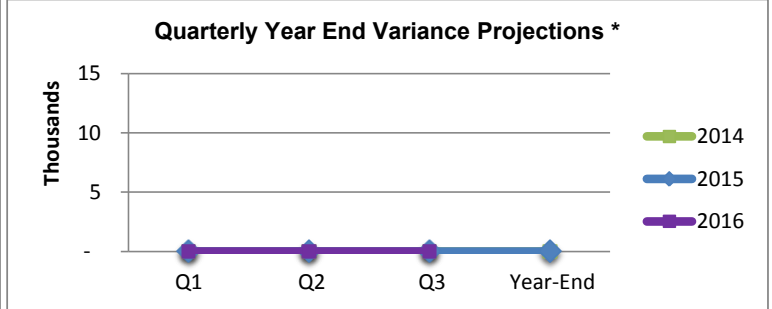
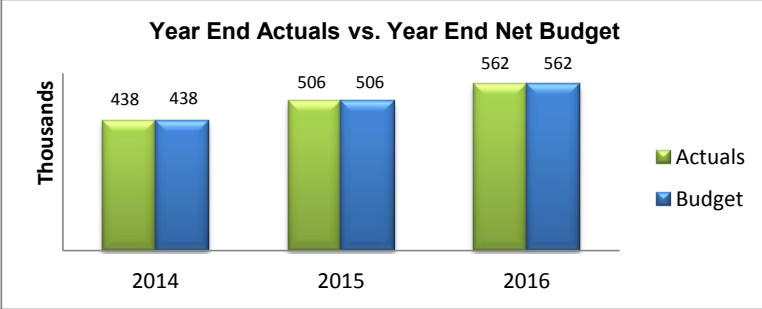
MAYOR'S OFFICE

Financial Summary

	2014	2015	2016
	Financials	Financials	Financials
Annual Gross Budget (GB)	438,316	506,453	561,809
Annual Net Budget	438,316	506,453	561,809
Annual Net Expenditures	438,316	506,453	561,809
Year End Variance	0	0	0
Variance as % of GB			

	2014	2015	2016
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	-	-	-

* Note: Year-end numbers are based on actual results, not projections.



Description

No significant variances projected at this time.

Summary of Description

Category	Amount
1. Projected to end the year within budget estimates	\$ -
Net Year End Surplus/(Deficit)	\$ -

Mitigating Steps

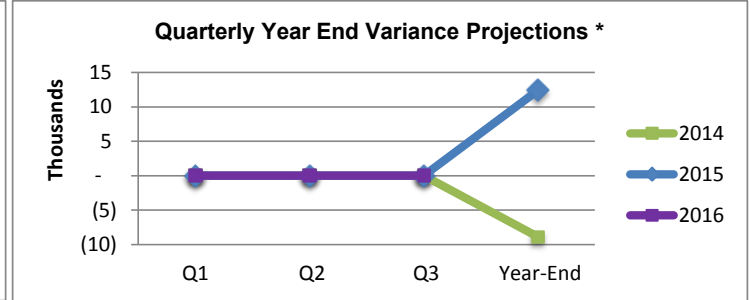
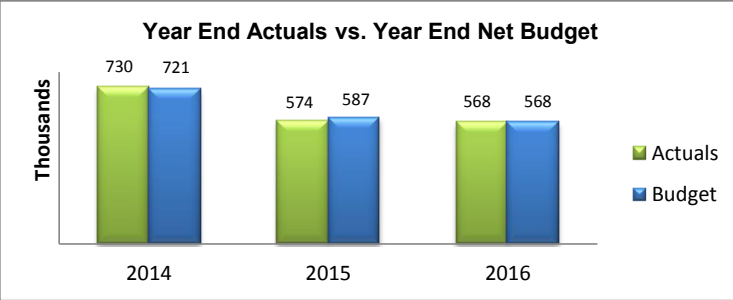
N/A.

COUNCIL ADMINISTRATIVE SERVICES

<u>Financial Summary</u>	2014 Financials	2015 Financials	2016 Financials
Annual Gross Budget (GB)	721,424	586,666	567,767
Annual Net Budget	721,424	586,666	567,767
Annual Net Expenditures	730,314	574,274	567,767
Year End Variance	(8,890)	12,392	0
Variance as % of GB	-1.2%	2.1%	

	2014 Est. Variance	2015 Est. Variance	2016 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	(8,890)	12,392	-

* Note: Year-end numbers are based on actual results, not projections.



Description

No significant variances projected at this time.

Summary of Description

1. Projected to end the year within budget estimates
Net Year End Surplus/(Deficit)

Category

Amount

\$	-
\$	-

Mitigating Steps

N/A.

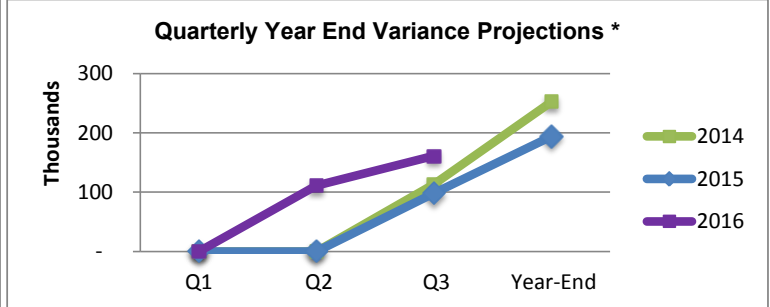
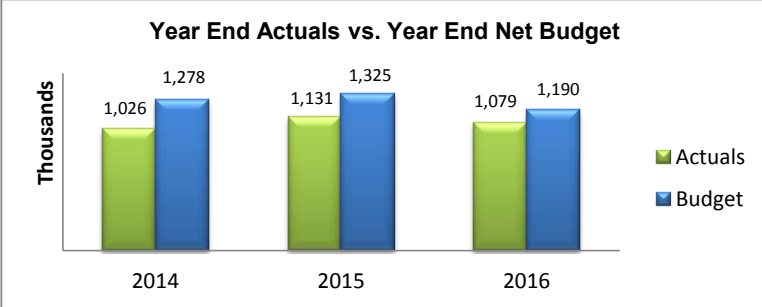
CAO'S OFFICE

Financial Summary

	2014	2015	2016
	Financials	Financials	Financials
Annual Gross Budget (GB)	1,278,215	1,324,528	1,190,282
Annual Net Budget	1,278,215	1,324,528	1,190,282
Annual Net Expenditures	1,025,907	1,130,614	1,079,282
Year End Variance	252,308	193,914	111,000
Variance as % of GB	19.0%	14.6%	9.3%

	2014	2015	2016
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	111,000
Third Quarter (Q3)	113,000	98,000	161,000
Year-End (Q4)*	252,308	193,914	

* Note: Year-end numbers are based on actual results, not projections.



Description

The CAO's Office budget contains provisional/contingency budgets for Corporate Consulting and other matters. It is difficult to anticipate until very close to year end what these budgets may be used for; therefore, while a surplus is projected as of 3rd quarter 2016, there is a possibility that a portion of these funds may be used by year end.

Summary of Description

	Category	Amount
1. Salary Gapping	Salaries & Benefits	\$ 69,000
2. Corporate Consulting	Purchased Services	\$ 42,000
3. Economic Development	Purchased Services	\$ 50,000
Net Year End Surplus/(Deficit)		\$ 161,000

Mitigating Steps

N/A.

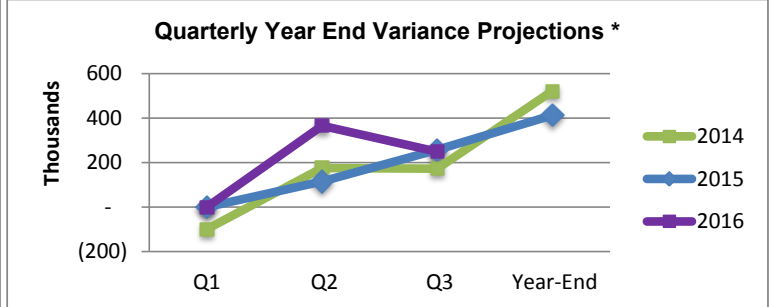
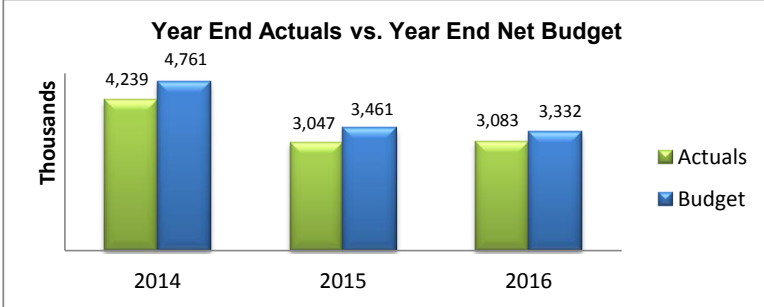
PLANNING AND BUILDING

Financial Summary

	2014	2015	2016
	Financials	Financials	Financials
Annual Gross Budget (GB)	9,066,109	7,777,193	8,076,714
Annual Net Budget	4,760,924	3,460,519	3,331,740
Annual Net Expenditures	4,238,847	3,047,183	3,082,740
Year End Variance	522,077	413,336	249,000
Variance as % of GB	5.8%	5.3%	3.1%

	2014	2015	2016
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	(100,000)	-	-
Second Quarter (Q2)	175,700	115,000	365,000
Third Quarter (Q3)	173,000	257,000	249,000
Year-End (Q4)*	522,077	413,336	-

* Note: Year-end numbers are based on actual results, not projections.



Description

Planning and Building is projecting a 2016 year end surplus of approximately \$249,000.

Salary Gapping: \$39,000

As a result of various vacancies and salary gapping during the year to date, the Department is projecting a total net savings in salary and benefits expenditures of \$39,000.

Revenue Surplus: \$180,000

Based on favourable revenue activity during the year to date in land variance and site plan control applications, the Department is projecting a revenue surplus of \$180,000.

Miscellaneous Expense Items: \$30,000

A total of \$30,000 surplus is projected based on year to date spending trends and mitigating efforts by Administration.

Summary of Description

Category	Amount
1. Staff Gapping and Vacancies	\$ 39,000
2. Miscellaneous Expense Line Items	30,000
3. Favourable revenues in Planning area	180,000
Net Year End Surplus/(Deficit)	\$ 249,000

Mitigating Steps

The Department continually works to mitigate costs where possible in order to minimize the draw from the legislated building permit reserve. This includes looking for increased efficiencies, identifying opportunities for cost recovery, staff gapping and ongoing monitoring of miscellaneous controllable costs.

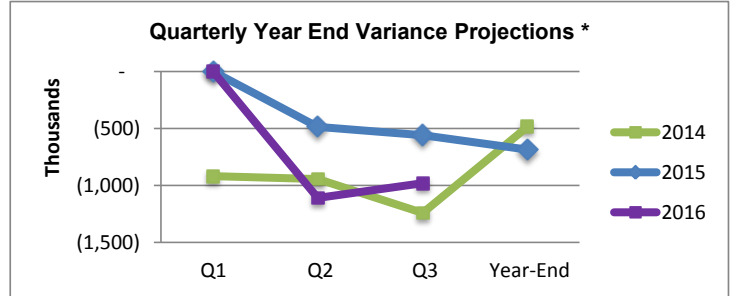
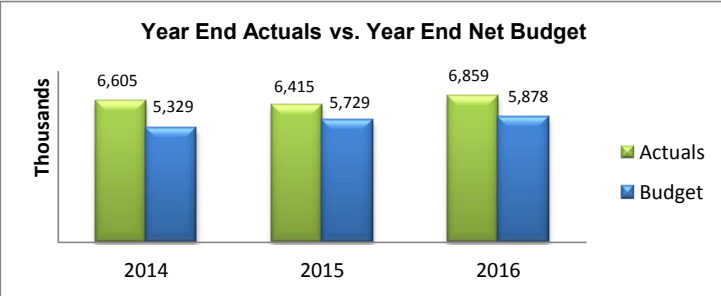
LEGAL

Financial Summary

	2014 Financials	2015 Financials	2016 Financials
Annual Gross Budget (GB)	16,491,109	16,717,256	16,960,183
Annual Net Budget	5,329,141	5,729,036	5,877,591
Annual Net Expenditures	6,605,300	6,414,772	6,858,591
Year End Variance	(1,276,159)	(685,736)	(981,000)
Variance as % of GB	-7.7%	-4.1%	-5.8%

	2014 Est. Variance	2015 Est. Variance	2016 Est. Variance
First Quarter (Q1)	(919,000)	-	-
Second Quarter (Q2)	(946,000)	(485,000)	(1,110,000)
Third Quarter (Q3)	(1,243,000)	(558,907)	(981,000)
Year-End (Q4)*	(485,000)	(685,736)	-

* Note: Year-end numbers are based on actual results, not projections.



Description

Overall, the Legal Department is projecting a year end deficit of (\$981,000).

Salary Gapping: \$119,000

Outside of provincial offences (see below), a net surplus of \$119,000 is projected in the salary accounts due to position vacancies and salary gapping.

Recovery from Capital Projects: (\$40,000)

In conformity with the corporate Tangible Capital Asset Policy, Council approved a recovery of a dedicated Real Estate employee's wages from capital projects on the basis of the number of hours worked on each project. Due to the uncertain nature of land transactions, it is difficult to predict corporate land acquisitions and disposals requiring Real Estate services. As a result, a deficit of (\$40,000) in recovery is projected at this time.

Legal Services Cost: (\$1,300,000)

The external legal services account is projected to be in a deficit of approximately (\$1,300,000) at year end, mainly due to costs incurred relating to the class action suit regarding Lottery Licensing fees, CTC application under IBTA (International Bridges and Tunnels Act) as well as CTC Property Standards litigation, and litigation pertaining to 2014 Elections. It should be stressed that external legal fees are very difficult to project as it is impossible to determine what actions will be brought against the City, which the City would then be obliged to address. The final variance may vary materially from the current projections.

A user fees surplus of \$82,000 is also projected due to a larger volume of agreements on site plan control and subdivisions and condos.

It should be noted that the Legal Department monitors all expenses and has restrained expenditures in those line items within its direct control to partially offset the largely uncontrollable expenditures for outside legal counsel. The year to date expenses in these discretionary line items are below the expected level at this point in the year. The department's projected deficit can therefore be seen to be driven by the largely uncontrollable costs for outside legal counsel for the reasons described above.

Provincial Offences Administration: \$158,000

The Provincial Offences (POA) Division is projecting an overall surplus of approximately \$316,000 by the end of the year. After taking into consideration the percentage allocation to the County (as per the Windsor/Essex Intermunicipal Courts Services Agreement), the NET overall surplus realized by the City is estimated to be \$158,000. Approximately \$108,000 of this surplus is due to the combined efforts of the POA staff as they continue to work on collecting defaulted fines using a number of collection tools such as Garnishments, Writs of Seizure, Tax Roll, and 3rd Party Collection Agencies etc. Although the division will continue to aggressively collect outstanding fines, it is important to note that the overall charging volume continues to decline year over year and therefore this revenue inflow/surplus may not be sustainable into the future. The remaining \$50,000 surplus is due to salary gapping throughout the year.

Summary of Description

	Category	Amount
1. Provincial Offences Administration	Other Miscellaneous Revenue	\$ 158,000
2. Salary Gapping	Salaries & Benefits	119,000
3. Recovery from Capital Projects	Recovery of Expenditures	(40,000)
4. Legal Services Costs	Purchased Services	(1,300,000)
5. User Fees	User Fees, Permits & Charges	82,000
Net Year End Surplus/(Deficit)		<u>\$ (981,000)</u>

Mitigating Steps

Due to the uncertain nature of the City's exposure to External Legal Fees it is difficult to identify mitigating strategies. The Legal Department continues to exercise prudent oversight with respect to the conduct of external files and the management of claims, and uses in-house resources whenever possible. The Legal Department also continues to manage internal administrative costs below budget expectations.

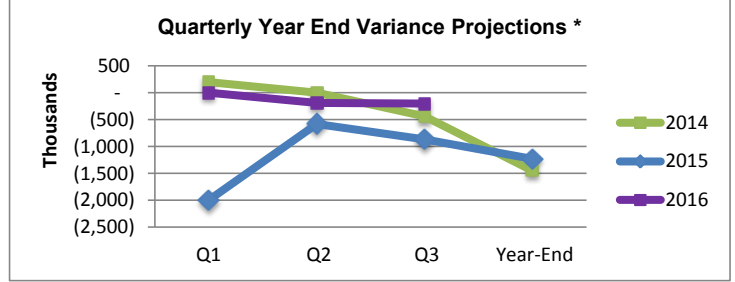
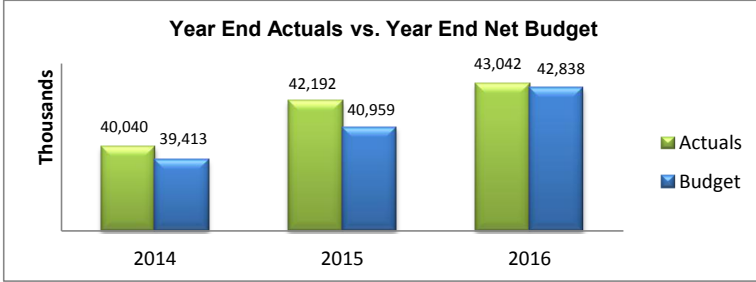
FIRE & RESCUE SERVICES

Financial Summary

	2014 Financials	2015 Financials	2016 Financials
Annual Gross Budget (GB)	40,204,700	41,737,360	43,889,767
Annual Net Budget	39,412,820	40,959,074	42,838,231
Annual Net Expenditures	40,040,283	42,192,362	43,042,031
Year End Variance	(627,463)	(1,233,288)	(203,800)
Variance as % of GB	-1.6%	-3.0%	-0.5%

	2014 Est. Variance	2015 Est. Variance	2016 Est. Variance
First Quarter (Q1)	200,000	(2,000,000)	-
Second Quarter (Q2)	-	(579,908)	(192,000)
Third Quarter (Q3)	(440,000)	(864,954)	(203,800)
Year-End (Q4)*	(1,450,000)	(1,233,288)	-

* Note: Year-end numbers are based on actual results, not projections.



Description

Motor Fuel: \$31,000

A surplus of \$31,000 is expected in the Fire and Rescue Division due to the pricing of fuel that has been purchased at a lower price than assumed in the budget.

User Fee Revenue: (\$10,000)

The Apparatus Division is projecting a deficit of (\$10,000) from county revenue due to an inability to achieve the budgeted level of county apparatus work and still meet the maintenance need of WFRS vehicles and equipment in 2016.

Other Professional External Expenses: (\$12,800)

A deficit of (\$12,800) is projected due to costs incurred for various professional services required for the operations of the Fire and Rescue Division. These expenses are beyond the currently approved budget and are mainly non-discretionary in nature. \$6,100 is the projected cost for the Auxilium software application that is above the current budget due to an additional module being acquired in the year. \$3,800 was incurred for the repair of the training tower's concrete anchor, and \$2,900 is expected for generator and training tower inspections.

Building Maintenance: (\$20,000)

Old Fire Stations #2 (2296 Richmond St.) and #6 (5650 Tecumseh Rd. E) are currently vacant due to new Fire Hall construction. It is the Fire Department's financial responsibility to maintain and secure the buildings. While our occupied fire stations are maintained internally at no additional cost, vacant stations are incurring cost for grass cutting and snow removal. There is no budget established as this is deemed a temporary expenditure until the properties are disposed of. The expected year end deficit is (\$20,000)

Net Salary Variance: (\$192,000)

A net deficit of (\$192,000) is projected in the net salary accounts for the Fire and Rescue Division.

In the 2016 budget process, Council approved a staffing strategy which increased the staff establishment by five firefighters and the overtime budget by \$1,000,000 (Issue 2016-0015). Upon approval of the additional 5 FTE's, the complement of the division increased from 253 to 258 FTEs (not including Assistant Chief transfer). There were 252 personnel working in the division at the beginning of 2016 which was further reduced by 1 FTE due to a resignation in February. At that point, the division was 7 FTE's below the new 2016 number of 258 due to new FTEs needing to be recruited and trained. The recruitment and training process was completed June 20, at which point all 12 new recruits were employed for a total of 263 FTEs (258 approved and 5 on over-complement as approved by CAO-3497). During the time of the staffing shortfall (Jan to Jun), overtime was rising at a significant rate of 3.02 shifts per day. Since that time, starting on June 20, the overtime shifts dropped to 1.31 shifts per day. This translates to overtime costs (from January to June) of \$879,152, which is 72.5% of the annual budget. The 27.5% left of the overtime budget became unlikely to be sufficient when the over-complement went from 5 firefighters in June to 1 firefighter on September 14 due to 3 retirements and 1 transfer. Therefore, Windsor Fire and Rescue Department is projecting an overtime variance deficit of (\$60,000) to year end. The range includes scenarios that may negatively affect the Department's efforts in managing overtime. The remainder of the overtime deficit consists of (\$26,000) in Training, (\$61,000) in Communication and (\$12,000) in Administration/Emergency Planning. The total projected deficit due to overtime for Fire and Rescue Division is (\$159,000).

In recognition of the traditional savings from periodic vacancies, Council also approved a salary gapping (savings) budget of \$300,000. Due to a more aggressive approach to filling positions (in an effort to reduce overtime), vacancies have been fewer in number and shorter in duration, and the budgeted level of savings is unlikely to be achieved. Based on actual and anticipated vacancies through the remainder of the year, a deficit of (\$33,000) is projected in Fire and Rescue Division for the year end. This deficit plus the overtime deficit of (\$159,000) yields the net salary deficit of (\$192,000).

Inventory Variance: TBD

Fire and Rescue division implemented an inventory system in October 2015. The 2016 fiscal year is the first year of full operation and processes are being refined continuously as issues arise. A negative inventory variance is expected at year end but is difficult to quantify at this time. This was determined during spot counts that identified some of the issues like inventory shortages and pricing errors. A complete year end inventory count will yield an accurate variance for the year end.

Summary of Description

	Category	Amount
1. Motor Fuel	Purchased Services	\$ 31,000
2. User Fee Revenue	User Fees, Permits & Charges	(10,000)
3. Other Professional External/Internal Expenses	Purchased Services	(12,800)
4. Building Maintenance	Purchased Services	(20,000)
5. Net Salary Variance	Salaries & Benefits	(192,000)
Net Year End Surplus/(Deficit)		\$ (203,800)

Mitigating Steps

Mitigating measures are to continue monitoring and taking measures to reduce absenteeism in the firefighting division as well as working with the bargaining unit for support in this initiative.

FINANCE

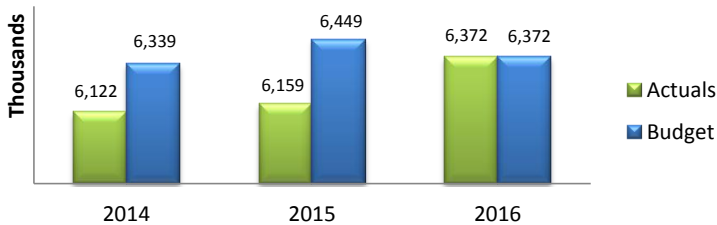
Financial Summary

	2014 Financials	2015 Financials	2016 Financials
Annual Gross Budget (GB)	8,983,862	9,208,651	9,399,649
Annual Net Budget	6,339,315	6,449,388	6,371,531
Annual Net Expenditures	6,122,385	6,158,544	6,371,531
Year End Variance	216,930	290,844	0
Variance as % of GB	2.4%	3.2%	

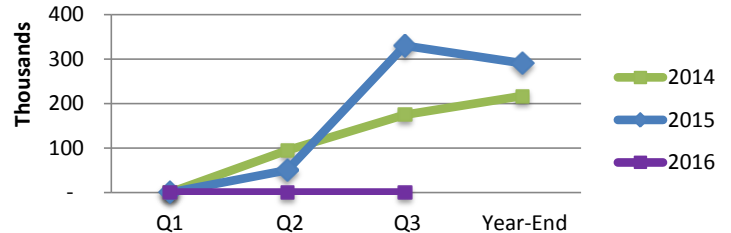
	2014 Est. Variance	2015 Est. Variance	2016 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	95,000	50,000	-
Third Quarter (Q3)	175,000	330,000	-
Year-End (Q4)*	216,930	290,844	-

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

Finance is currently projecting to end the year within budget estimates overall with the following line item variances:

Salaries and Benefits:

Salaries and Benefits is currently trending towards a year-end surplus of approximately \$107,000 due primarily to the timing of recruitment and vacancies of various positions in the Finance Department.

External Revenues:

External revenues is trending towards an approximate (\$75,000) deficit in 2016. This includes a surplus of \$100,000 in Ownership Changes, a deficit of (\$100,000) in Tax Lien Registration Fees and a deficit of (\$75,000) in other miscellaneous tax revenue accounts. Many of these tax-related revenues are dependent on taxpayer sales activity which makes these revenue streams difficult to predict. The tax revenue budgets were based on estimated collection activity on those accounts that have fallen into tax arrears. A general improvement in the economy, along with continued advancements whereby taxpayers are able to bring their accounts more current has resulted in fewer charges being levied.

Questica Budget Software Upgrade:

The annual maintenance cost paid to Questica (the Corporation's operating and capital budget development software) is approximately \$28,000 and is currently included in the annual operating budget. While this annual fee covers the cost of system upgrades, it does not cover the hours required to ensure the system's customizations and business rules are functioning properly. The system is currently going through a significant upgrade and will require additional resources which will cost more than the normal budgeted amount. Based on the estimated number of hours required to complete the upgrade, the estimated additional amount is approximately \$32,000. Consistent with the normal process for maintenance/upgrades, these costs will be charged to the Finance department's maintenance budget; however, this will result in a budget deficit of approximately \$32,000.

Summary of Description

Category	Amount
1. Salaries & Benefits	\$ 107,000
2. External Revenues	\$ (75,000)
3. Questica Budget Software Upgrade	\$ (32,000)
Net Year End Surplus/(Deficit)	\$ -

Mitigating Steps

Due to the number of ongoing transitions, the projected salary and benefits will be impacted by the timing of the recruitments and may change before year end.

INFORMATION TECHNOLOGY (I.T.)

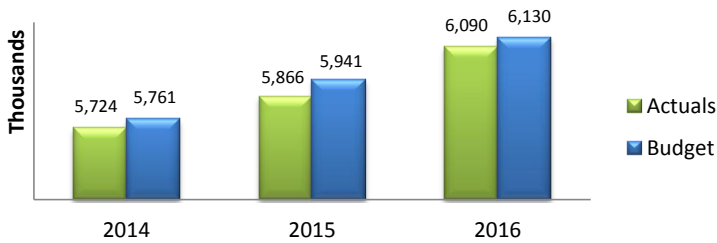
Financial Summary

	2014	2015	2016
	Financials	Financials	Financials
Annual Gross Budget (GB)	7,060,481	7,227,994	7,410,626
Annual Net Budget	5,761,026	5,941,062	6,130,187
Annual Net Expenditures	5,723,784	5,866,060	6,090,187
Year End Variance	37,242	75,002	40,000
Variance as % of GB	0.5%	1.0%	0.5%

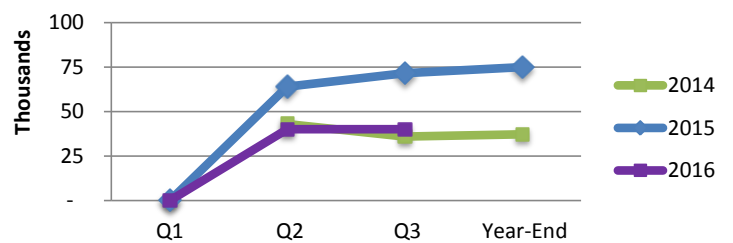
	2014	2015	2016
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)		-	-
Second Quarter (Q2)	43,000	64,000	40,000
Third Quarter (Q3)	36,000	71,500	40,000
Year-End (Q4)*	37,242	75,002	-

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

Difficulty in finding experienced technical staff for temporary postings has led to the gapping of various positions in several divisions in I.T., leading to a small anticipated year end surplus.

Summary of Description

Category	Amount
1. Salary Gapping	\$ 40,000
	-
	-
Net Year End Surplus/(Deficit)	\$ 40,000

Mitigating Steps

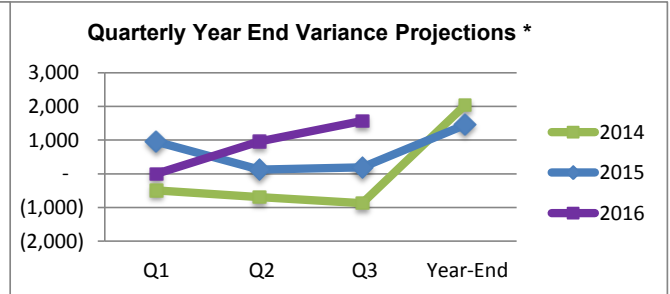
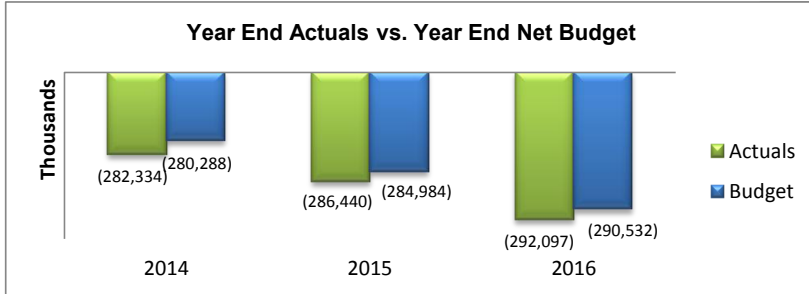
N/A.

CORPORATE FINANCIAL ACCOUNTS

<u>Financial Summary</u>	2014 Financials	2015 Financials	2016 Financials
Annual Gross Budget (GB)	167,664,777	165,537,668	163,012,691
Annual Net Budget	(280,288,197)	(284,983,761)	(290,532,104)
Annual Net Expenditures	(282,333,883)	(286,439,799)	(292,096,688)
Year End Variance	2,045,686	1,456,038	1,564,584
Variance as % of GB	1.2%	0.9%	1.0%

	2014 Est. Variance	2015 Est. Variance	2016 Est. Variance
First Quarter (Q1)	(495,000)	955,000	-
Second Quarter (Q2)	(695,000)	120,800	958,584
Third Quarter (Q3)	(875,000)	193,300	1,564,584
Year-End (Q4)*	2,045,686	1,456,038	-

* Note: Year-end numbers are based on actual results, not projections.



Description

The Corporate Financial Accounts / Utilities are currently projecting a year-end surplus of \$1,564,584 as outlined below.

Corporate Provision for JJE Retro, Unanticipated WSIB costs, NU Overtime and General Contingency Provision: \$1,245,000

The approved budget contains corporate provisions for JJE retro payments of \$500,000, unanticipated WSIB costs of \$150,000, overtime provision for eligible non-union members of \$305,000, and a general contingency provision of \$290,000. The actual expenditures are charged to the appropriate department, but as noted the budget is contained in the corporate accounts, therefore there is typically a surplus in these accounts offset by the charges in the various departments.

Sewer Surcharge Recovery: (\$59,416)

Due to the early timing of a getting an approved 2016 budget, the sewer surcharge recovery was later found to be lower than the original preliminary projections, creating a deficit of approximately (\$59,416)

MPAC: \$38,000

The Municipality is mandated to use the Municipal Property Assessment Corporation (MPAC) for its assessment services. The total 2016 MPAC requirement is lower than what was originally projected, and therefore, a surplus of approximately \$38,000 is expected.

Penalty and Interest on Taxes: (\$495,000)

A downward trend of the property taxes in arrears as a result of enhanced collection efforts and an improved economy will result in a projected deficit of approximately (\$495,000) in the Penalty and Interest on Taxes.

Sick Leave Gratuity: (\$380,000)

It is projected that Sick Leave Gratuity will end the year with a deficit of (\$380,000). This account is difficult to predict, as the timing of retirements is uncertain. Although this amount cannot be accurately calculated at this time, there is a risk that this variance could significantly change by the end of the year.

Net Interest on Investments: \$725,000

Higher than anticipated cash flows, as well as enhanced investment yields, is projected to generate additional interest income. This surplus projection of \$1,000,000 will be offset by the additional estimated payment to reserves of (\$275,000).

Hydro (\$34,000)

Consumption data indicates a decrease of 3.4 % however there is an overall total cost increase of 10.3% due to increased per unit (kWh) costs. Based on the information available (from January to July) a budget deficit of (\$34,000) is being projected to year end. Continued monitoring of consumption and pricing will assist in determining the 4th quarter variance projections, bearing in mind that climate conditions and pricing are influencing factors. Efforts to reduce consumption are critical to being able to offset as much of these variables as possible, and continues to be a focus of the Corporate Energy Initiatives Division of Finance.

Natural Gas \$600,000

Natural gas prices are continuing to trend downward. Milder winter/spring weather conditions have contributed to a consumption reduction of 12.2 % and a total cost decrease of 21.9%. In addition \$150,000 was allocated in the 2016 natural gas budget to account for the projected cost increase associated with the implementation of the combined heat and power systems at the WFCU Center and Huron Lodge. Both of these projects will be commissioned in July 2017. Based on the information available (from January to July) a budget surplus of \$600,000 is being projected to year end.

Water (\$450,000)

Consumption indicates an increase of 38.3 % and a total cost increase of 12.2 %. This significant increase in consumption is primarily the result of a very hot and dry Spring / Summer. Based on the information available (from January to July) a budget deficit of \$450,000 is being projected to year end.

District Energy \$375,000

The available data indicates an increase in consumption and cost associated with chilled water used for cooling which is the result of a warmer than normal Spring/Summer. Conversely the mild Winter/Spring resulted in lower consumption and cost associated with hot water used for heating. Based on this information a budget surplus of \$375,000 is being projected to year end.

Summary of Description

	Category	Amount
<i>Corporate Financial Accounts</i>		
1. Corporate Salary Provisions	Salaries & Benefits	\$ 1,245,000
2. Sewer Surcharge Recovery	Transfers from Other Funds	(59,416)
3. MPAC Requirement	Financial Expenses	38,000
5. Penalty and Interest on Taxes	Taxes - Municipal	(495,000)
4. Sick Leave Gratuity	Salaries & Benefits	(380,000)
8. Interest earned on Investments	Investment Income & Dividends	1,000,000
6. Interest paid to Reserves	Investment Income & Dividends	(275,000)
Total Corporate Financial Accounts		<u>\$ 1,073,584</u>
<i>Corporate Utilities</i>		
9. Natural Gas	Utilities, Insurance & Taxes	\$ 600,000
10. Water	Utilities, Insurance & Taxes	(450,000)
11. District Energy	Utilities, Insurance & Taxes	375,000
12. Hydro	Utilities, Insurance & Taxes	(34,000)
Total Corporate Utilities		<u>\$ 491,000</u>
Net Year End Surplus/(Deficit)		<u>\$ 1,564,584</u>

Mitigating Steps

N/A.

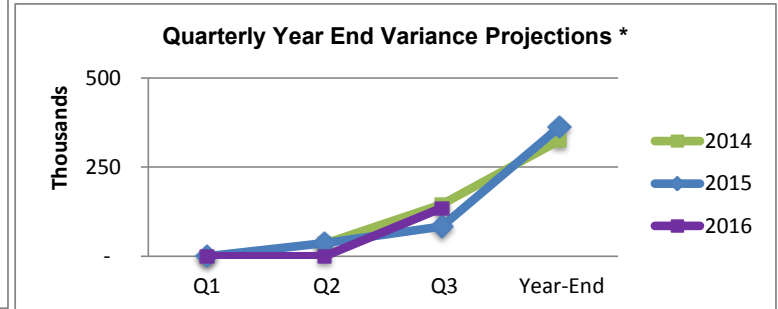
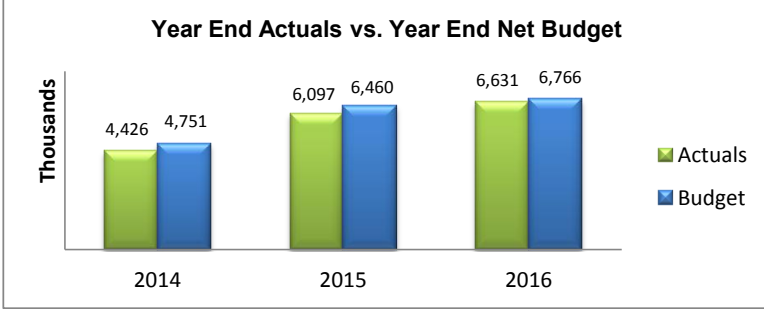
COUNCIL SERVICES

Financial Summary

	2014	2015	2016
	Financials	Financials	Financials
Annual Gross Budget (GB)	8,376,364	9,749,863	9,853,887
Annual Net Budget	4,750,771	6,459,565	6,765,674
Annual Net Expenditures	4,426,171	6,097,230	6,630,574
Year End Variance	324,600	362,335	135,100
Variance as % of GB	3.9%	3.7%	1.4%

	2014	2015	2016
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)		-	-
Second Quarter (Q2)	35,000	37,000	-
Third Quarter (Q3)	145,000	83,600	135,100
Year-End (Q4)*	324,600	362,335	-

* Note: Year-end numbers are based on actual results, not projections.



Description

The Council Services Department, comprised of the Policy, Gaming, Licensing and By Law Enforcement, Communications and Customer Service, Employee Relations and Council Services divisions, is projecting an overall surplus of \$135,100 to the end of 2016.

Salary Gapping \$80,000

The Employee Relations Division is anticipating salary gapping savings of \$80,000 with an anticipation of filling this vacancy prior to December 1, 2016.

Purchased Services \$46,800

Projected budgetary savings are anticipated in Miscellaneous accounts (Travel, Advertising and Other Professional Services) for the Council Services Department to the end of the year.

Other Miscellaneous Expenditures \$8,300

The Council Services Department is projecting a surplus in the Training account for staff due to competing priorities and projects.

Summary of Description

Category	Amount
1. Salary Gapping (Vacancy)	\$ 80,000
2. Miscellaneous accounts	\$ 46,800
3. Training	\$ 8,300
Net Department Year End Surplus/(Deficit)	\$ 135,100

Mitigating Steps

N/A.

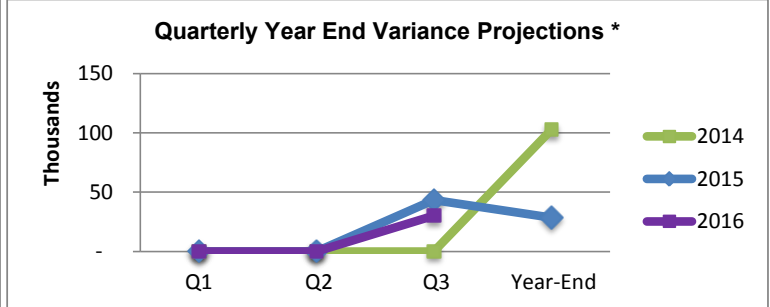
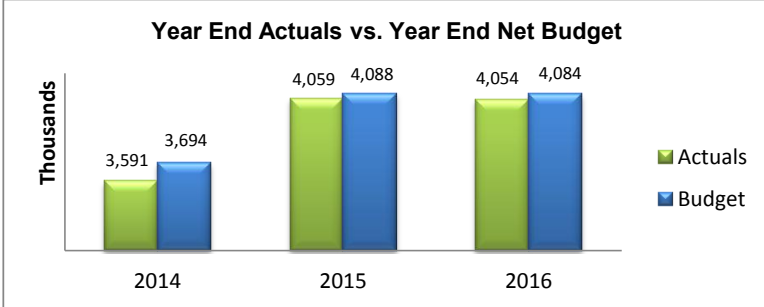
HUMAN RESOURCES

Financial Summary

	2014	2015	2016
	Financials	Financials	Financials
Annual Gross Budget (GB)	3,929,384	4,362,579	4,378,200
Annual Net Budget	3,693,810	4,087,607	4,084,062
Annual Net Expenditures	3,591,182	4,059,184	4,054,062
Year End Variance	102,628	28,423	30,000
Variance as % of GB	2.6%	0.7%	0.7%

	2014	2015	2016
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	43,300	30,000
Year-End (Q4)*	102,628	28,423	-

* Note: Year-end numbers are based on actual results, not projections.



Description

Salary Gapping \$30,000

The Human Resources Department is anticipating a \$30,000 savings to the end of the year. Due to the Payroll Process Project there are numerous positions in the Department that have not been filled on a permanent basis, leading to an overall surplus. The 2017 Operating Budget includes an updated organizational structure to be implemented over the 2017 and 2018 years as the Department transitions to the updated organizational structure.

Summary of Description

Category	Amount
1. Salary Gapping	\$ 30,000
Net Year End Surplus/(Deficit)	\$ 30,000

Mitigating Steps

N/A.

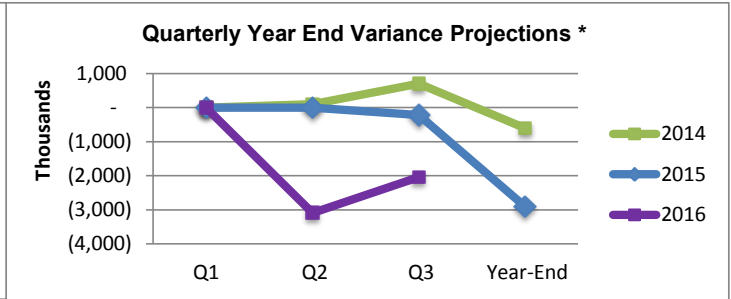
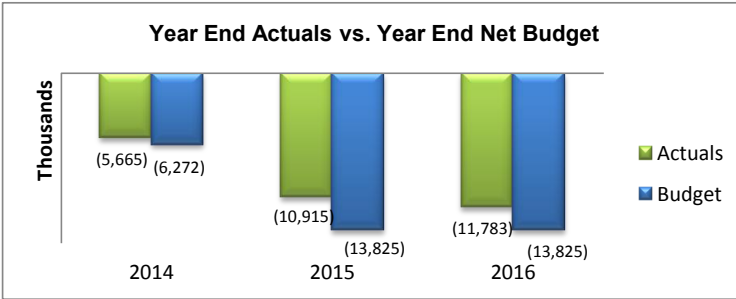
CORPORATE HUMAN RESOURCE ACCOUNTS

Financial Summary

	2014 Financials	2015 Financials	2016 Financials
Annual Gross Budget (GB)	40,911,821	47,145,000	47,145,000
Annual Net Budget	(6,272,470)	(13,825,349)	(13,825,349)
Annual Net Expenditures	(5,664,751)	(10,914,883)	(11,783,249)
Year End Variance	(607,719)	(2,910,466)	(2,042,100)
Variance as % of GB	-1.5%	-6.2%	-4.3%

	2014 Est. Variance	2015 Est. Variance	2016 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	100,000	-	(3,090,200)
Third Quarter (Q3)	704,000	(222,000)	(2,042,100)
Year-End (Q4)*	(607,719)	(2,910,466)	-

* Note: Year-end numbers are based on actual results, not projections.



Description

The Corporate Human Resources operating budget is projecting a year end deficit of (\$2,042,100) to the end of the year as outlined below.

Fringe Benefit Recovery (\$1,900,000)

The Fringe Benefit Recovery account is projected to end the year with a deficit of (\$1,900,000), which is largely offset by the cumulative surpluses in the fringe benefit allocation accounts in the operating departments.

Long Term Disability Program \$13,300

An overall surplus of \$13,300 is projected for the long term disability program. Consistent with the trend reported in the 2nd quarter variance report, a \$137,800 surplus is projected for the Corporate employees and a (\$124,500) deficit for the Transit Windsor employee group. The expenses that flow through this program are based on current claim activity, with the 2017 Operating Budget submission incorporating this increase in volume along with the premium rate increase for Transit Windsor.

Short Term Disability Program (\$155,400)

The Transit Windsor Short Term Disability program is projecting to be in a deficit of (\$155,400) by the end of the year. This deficit is attributed to the settlement of the Transit Windsor short term disability ASO position with the service provider. This deficit may be offset with the Fringe Rate Stabilization Reserve Fund by the end of the year, at the discretion of the City Treasurer. The ASO balance as of August 31 is \$35,000.

Green Shield Program

Based on the number of actual claims filed with Green Shield by employees to August 31, there is currently a \$340,013 surplus in the account representing an update from the May 31 deficit of (\$97,490) reported during the 2nd quarter variance report. Green Shield sends a monthly surplus/deficit financial position based on the program usage, the balance fluctuates and is closely monitored throughout the year. We are not projecting a year end variance at this time.

The Fringe Rate Stabilization Reserve Fund balance as of August 31 is \$4,629,937.

Summary of Description

Description	Category	Amount
1. Fringe Benefit Recovery	Recovery of Expenditures	\$ (1,900,000)
2. Long Term Disability	Salaries & Benefits	\$ 13,300
3. Short Term Disability	Salaries & Benefits	\$ (155,400)
Net Year End Surplus/(Deficit)		\$ (2,042,100)

Mitigating Steps

The Corporate Human Resource accounts are monitored diligently on a monthly basis by Administration with the assistance of Disability Management Specialists that are actively working on claims both with employees and the affected Departments.

WINDSOR PUBLIC LIBRARY

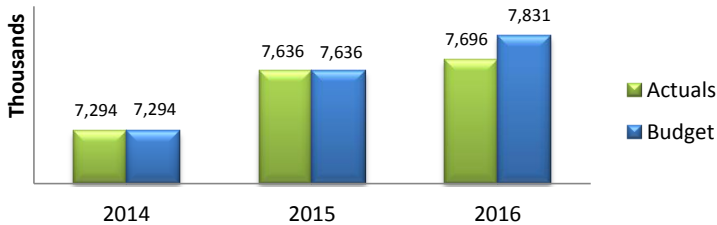
Financial Summary

	2014 Financials	2015 Financials	2016 Financials
Annual Gross Budget (GB)	7,293,932	8,592,291	8,847,365
Annual Net Budget	7,293,932	7,636,182	7,831,216
Annual Net Expenditures	7,293,932	7,636,182	7,696,216
Year End Variance	0	0	135,000
Variance as % of GB			1.5%

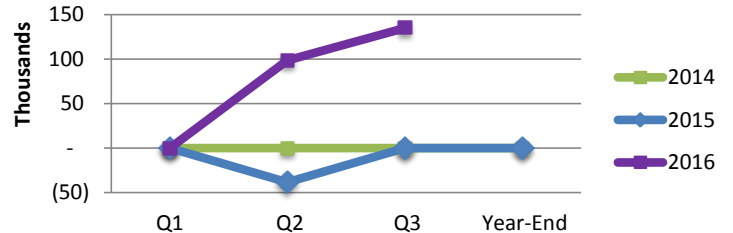
	2014 Est. Variance	2015 Est. Variance	2016 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	(38,700)	98,530
Third Quarter (Q3)	-	-	135,000
Year-End (Q4)*	-	-	-

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

Staff Gapping \$250,000

Some budgeted positions were vacant for the first six (6) months of the year and were recently filled in July, leading to a surplus in salaries and benefits. The positions filled started at a lower step than the previous incumbents, resulting in a surplus for the remainder of 2016.

Chiller for 850 Ouellette (\$40,000)

Unanticipated and unbudgeted repairs were required for the chiller at the WPL's main branch at 850 Ouellette Avenue.

US Exchange for Book Purchases

A significant portion of the WPL's book acquisitions are in US dollars. Recent currency fluctuations have resulted in a projected deficit of (\$60,000) as a result.

Fees Revenue (\$15,000)

Fees revenues have been trending towards a deficit in 2016. Individual fees were increased for 2016, which was expected to result in an increase in fees revenue for 2016; however, due to an increase in electronic resource usage (which does not attract late fees), the late fees have not been reaching the anticipated levels.

WPL Financial Reporting

It should be noted that the WPL's final financial position at the end of each fiscal year is not added together with all other City departments to calculate the final City surplus/deficit. Although the WPL's financial statements are consolidated with the City's, the WPL, as per the *Libraries Act*, is a stand alone entity with its own audited financial statements, which includes an accumulated surplus or deficit. Although the City provides the WPL with operational support consistent with other departments, the projected surplus of \$135,000 will not contribute to the overall projected position of the City at year end.

Summary of Description

Category	Amount
1. Staff gapping	\$ 250,000
2. Chiller for 850 Ouellette	\$ (40,000)
3. US Exchange for Book Purchases	\$ (60,000)
4. Fees Revenue	\$ (15,000)
Net Year End Surplus/(Deficit)	\$ 135,000

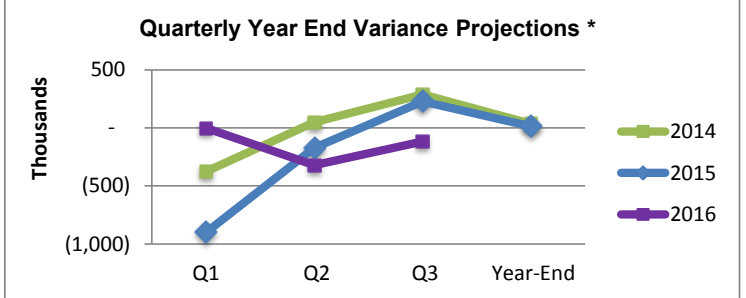
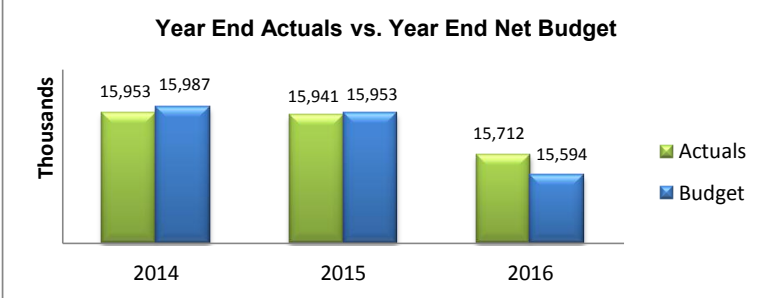
Mitigating Steps

Part of the staff gapping surplus will be used to complete the RFID implementation and will also be used to increase staffing for programming. WPL has recently been notified of a boiler repair issue at the Central Library, which will result in an additional \$20,000 in building maintenance and a structural issue at Forest Glade Library, where the cost to repair is unknown at this time.

ENGINEERING

Financial Summary

	2014	2015	2016		2014	2015	2016
	Financials	Financials	Financials		Est. Variance	Est. Variance	Est. Variance
Annual Gross Budget (GB)	49,597,759	50,809,340	51,247,044	First Quarter (Q1)	(377,000)	(900,000)	-
Annual Net Budget	15,987,067	15,952,892	15,594,102	Second Quarter (Q2)	48,000	(171,600)	(320,000)
Annual Net Expenditures	15,952,739	15,940,562	15,711,502	Third Quarter (Q3)	288,500	227,700	(117,400)
Year End Variance	34,328	12,330	(117,400)	Year-End (Q4)*	34,328	12,330	-
Variance as % of GB	0.1%	0.0%	-0.2%	* Note: Year-end numbers are based on actual results, not projections.			



Description

The Engineering Department is projecting a deficit of approximately **(\$117,400)**, and is detailed by division below.

The Development, Projects & ROW division is projecting a net deficit of (\$21,600).

Other General Revenues: Surplus of \$30,800

Advertising Revenues received from the City’s provider of street furniture are expected to contribute a surplus of \$10,400. Additionally, revenues received for Municipal Access Agreements will contribute \$8,000 to the surplus. Miscellaneous items are anticipated to contribute a further surplus of \$12,400.

User Fees / Permits: Surplus of \$18,500

A surplus of \$122,000 is anticipated in user fee and permit revenues. An additional \$28,700 in annual encroachment fees will contribute to the surplus. Partially offsetting these surpluses is a deficit of (\$78,600) in outdoor cafe fees, resulting from a reduction of fees to \$0.50 per square foot approved via CR109-2016. Additionally, hoarding fees for the Paul Martin Building will not be charged this year, partially offsetting the surplus by a further (\$53,600).

Salaries / Benefits: Deficit of (\$40,700)

Due to the increased workload in the Development and ROW area, work priorities have changed, and recoveries from capital projects are expected to contribute a deficit of (\$30,400). In the Projects area, non-recoverable work related to the New International Bridge is expected to contribute a further deficit of (\$23,400). Partially offsetting these deficits is a \$13,100 surplus, largely related to salary gapping and the addition of new employees who are paid at lower pay bands.

Miscellaneous: Deficit of (\$30,200)

Increased permit activity has led to increased usage of the debit/credit card processing terminals and in turn, is expected to contribute a deficit of (\$14,600) in Bank Charges. Other miscellaneous line item variances are anticipated to contribute the remaining (\$15,600) deficit.

The Infrastructure & Geomatics division is projecting a deficit of (\$695,800).

Utilities - Deficit of (\$578,100)

Original budget projections assumed that the Citywide LED Streetlights project would be complete for the start of 2016. The project, however, is currently not scheduled for completion until year end. Projections of the resulting savings based on this timing have resulted in an anticipated deficit of (\$1,418,300) in energy costs. Additionally, fixed maintenance costs are expected to be (\$305,300) higher than expected. An additional deficit of (\$277,200) is anticipated in variable maintenance costs. However, due to the delay in the project, no capital contributions to the project will be made in 2016, resulting in a partial offset of \$1,422,700.

Salaries and Benefits / Recoveries - Deficit of (\$89,600)

To accommodate a heavy workload in the Infrastructure area, a temporary Technologist III was hired in 2015 and is expected to contribute (\$82,100) to the 2016 deficit. Additionally, an extra co-op student was hired for the summer term to assist with Local Improvement projects and will contribute a further (\$8,900) to the deficit. The Technologist III and co-op student positions are fully and partially, respectively, recoverable from capital projects and are anticipated to contribute to a \$15,000 surplus in recoveries. Miscellaneous deficits totalling (\$13,600) make up the balance.

Miscellaneous – Deficit of (\$28,100)

Miscellaneous line item variances contributed a further (\$28,100) to the deficit.

The Facilities division is expecting a surplus of \$600,000.

The department is closely monitoring the different components that can affect their budget. However, as with any building, an unexpected breakdown or unavoidable repair or maintenance could result in unexpected costs that impact the budget.

Facility Operations Wages: \$500,000

A surplus is projected in the Facility Operations expenditures due to six vacant positions that are not expected to be in the recruitment process or filled by the end of the year. The positions in particular consist of 5 Full time Caretakers, 11 Part time Caretakers, 1 Facility Technician, 1 Facility Person and 3 Maintenance Engineers. We have also had the Resource Operations Analyst position vacant as well that is not expected to be filled till the end of the year.

Operating and Maintenance Parts and Materials: \$100,000

The Facility Operation department has been closely monitoring their operating expenses to ensure that they stay on budget. However, an unexpected breakdown or unavoidable repair could result in reducing our surplus in this area.

Summary of Description

	Category	Amount
<i>Development, Projects & Right of Way</i>		
1 Other General Revenues	Other Miscellaneous Revenue	\$ 30,800
2 User Fees / Permits	User Fees, Permits & Charges	18,500
3 Salaries / Benefits	Salaries & Benefits	(40,700)
4 Miscellaneous	Other Miscellaneous Revenue	(30,200)
<i>Total Development, Projects & Right of Way</i>		<u>(21,600)</u>
<i>Infrastructure & Geomatics</i>		
5 Utilities (Streetlights)	Utilities, Insurance & Taxes	\$ (578,100)
6 Salaries and Benefits / Recoveries	Salaries & Benefits	\$ (89,600)
7 Miscellaneous	Other Miscellaneous Expenditures	\$ (28,100)
<i>Total Infrastructure & Geomatics</i>		<u>(695,800)</u>
<i>Facility Operations</i>		
8 Salaries / Benefits	Salaries & Benefits	\$ 500,000
9. Operating and Maintenance Surplus Various Departments	Operating & Maintenance Supplies	<u>100,000</u>
<i>Total Facility Operations</i>		<u>600,000</u>
Net Year End Surplus/(Deficit)		<u><u>\$ (117,400)</u></u>

Mitigating Steps

The department will continue to monitor expenses closely; however, the deficits in the area are largely caused by factors beyond the department's control.

PUBLIC WORKS OPERATIONS

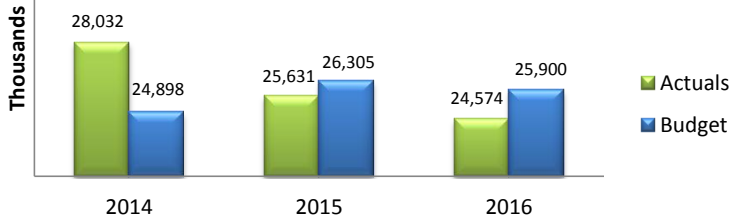
Financial Summary

	2014 Financials	2015 Financials	2016 Financials
Annual Gross Budget (GB)	48,347,911	51,717,543	51,713,792
Annual Net Budget	24,898,054	26,304,727	25,900,040
Annual Net Expenditures	28,031,789	25,631,026	24,573,954
Year End Variance	(3,137,425)	673,701	1,326,086
Variance as % of GB	-6.5%	1.3%	2.6%

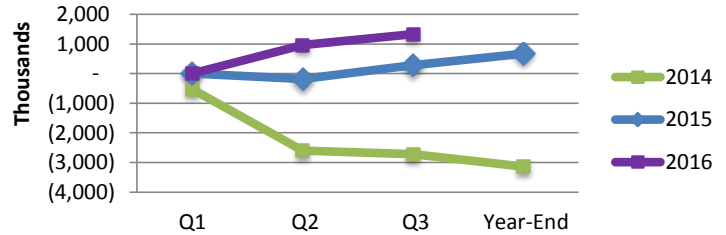
	2014 Est. Variance	2015 Est. Variance	2016 Est. Variance
First Quarter (Q1)	(530,000)	-	-
Second Quarter (Q2)	(2,604,000)	(181,800)	960,000
Third Quarter (Q3)	(2,724,500)	285,500	1,326,086
Year-End (Q4)*	(3,137,425)	673,701	-

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

The PW Operations Department is projecting an overall surplus of \$1,326,086 at year-end 2016. The main drivers of the projection are outlined below.

Winter Control: \$500,000

A projected overall surplus of \$500,000 is expected for 2016 related to the winter control service due to milder than average winter conditions during the first quarter of 2016. It should be noted, however, that if severe winter weather conditions are experienced in the latter part of 2016, higher than average expenses will be realized, thus reducing or eliminating this winter control surplus.

Parking Enforcement: \$475,000

An overall surplus of \$475,000 is expected related to overall parking ticket revenue for 2016 as a result of the implementation of the Administrative Penalty System (AMPS) in late 2014. This system leads to a higher quality of tickets (i.e. fewer challenges and dismissals) through the use of digital photos being attached to the infraction notice. There has been a significant increase in the monthly revenue as a result of this new AMP system as anticipated. A 2017 budget adjustment will be submitted for Council consideration during the Operating Budget Development process, which will consider the first full year (plus) of fee collection history that Administration has now collected.

Salary and Wage: \$390,086

A projected overall surplus of \$390,086 is expected in 2016 related to salaries, wages, and fringes. Surpluses related to salary and wage gapping due to a number of vacancies across the department resulting from retirements, long term disability, unpaid leaves, and staff appointments into new positions will be offset with deficits related to the transfer of sewer surcharge funded positions to levy funded operations to provide modified work where required.

Fuel: \$111,000

A projected surplus of \$111,000 related to fuel pricing is expected for 2016 due to lower than anticipated fuel pricing for the year to date as of August 31st for all fuel types.

Leachate Treatment Costs: \$70,000

A projected surplus of \$70,000 related to leachate costs at Landfill #3 is expected for 2016 due to lower than anticipated costs.

Containerized Collection Revenue: (\$20,000)

A (\$20,000) deficit is projected for revenue related to containerized collection. Prior to April 1st, 2016, condos received as many collections as they required. Effective April 1st, 2016, condos began receiving one (1) free collection per week and were charged a fee for any additional lifts they required. Thus far, a lower number of additional lifts than anticipated has resulted in the Environmental Services area projecting a \$20,000 revenue deficit for year end.

Recoverable Work Revenue: (\$50,000)

A projected deficit of (\$50,000) is expected related to recoverable work revenue in the ROW Maintenance Division due to required adjustments charged back to the department for unrecoverable work.

Other Professional / Maintenance Contracts: (\$150,000)

A deficit of (\$150,000) is expected for 2016 related to unbudgeted cost expected for external contractors involved with the Clean the City initiative (i.e. sidewalk cleaning).

Summary of Description

	Category	Amount
1. Winter Control	Purchased Services	\$ 500,000
2. Parking Ticket Revenue	User Fees, Permits & Charges	475,000
3. Salary and Wage Gapping	Salaries & Benefits	390,086
4. Fuel	Operating & Maintenance Supplies	111,000
5. Leachate Treatment Costs	Other Miscellaneous Expenditures	70,000
6. Containerized Collection Revenue	User Fees, Permits & Charges	(20,000)
7. Unrecoverable Work Revenue	Recovery of Expenditures	(50,000)
8. Other Professional / Maintenance Contracts	Purchased Services	(150,000)
Net Year End Surplus/(Deficit)		<u>\$ 1,326,086</u>

Mitigating Steps

The overall departmental surplus for the year will be used to offset deficits as required. Budget adjustments during the 2017 budget development process will be brought forward to Council as required for the items with anticipated ongoing variances.

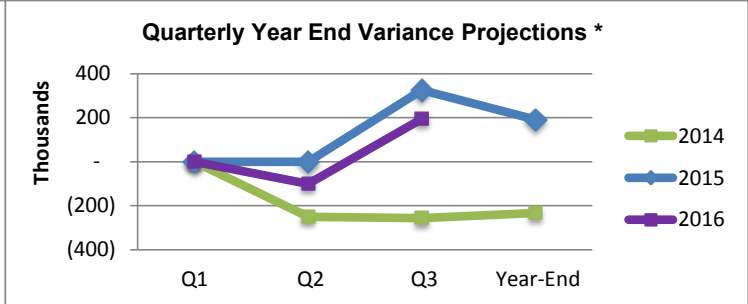
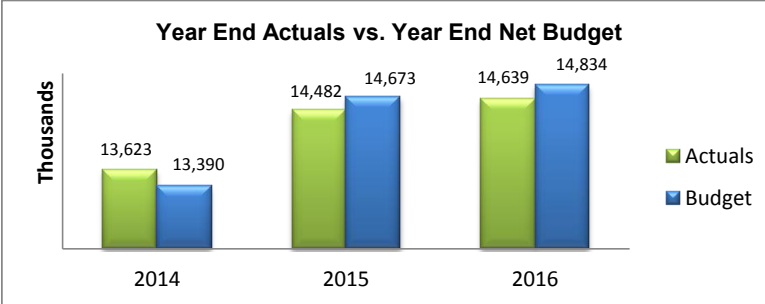
PARKS

Financial Summary

	2014 Financials	2015 Financials	2016 Financials
Annual Gross Budget (GB)	14,267,922	15,867,349	16,373,301
Annual Net Budget	13,389,754	14,673,011	14,833,635
Annual Net Expenditures	13,622,563	14,481,668	14,638,635
Year End Variance	(232,809)	191,343	195,000
Variance as % of GB	-1.5%	1.2%	1.2%

	2014 Est. Variance	2015 Est. Variance	2016 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(250,000)	-	(100,000)
Third Quarter (Q3)	(256,500)	325,000	195,000
Year-End (Q4)*	(232,809)	191,343	-

* Note: Year-end numbers are based on actual results, not projections.



Description

The Parks Division is projecting a year-end surplus of \$195,000.

The Department is projecting a \$300,000 surplus due to position vacancies. Although there is no expected variance for student and seasonal wages, the department is projecting to receive a large portion of funds to be set aside for the Community Living Initiative, which Parks has played an active role in by employing six (6) staff members. The department is also projecting a \$200,000 surplus in both non-union salary and Local 82 wages due to vacant positions in various areas of the Parks Department. For example, the Ojibway Nature Centre has a Wildlife & Visitor Coordinator position that has been unfilled since January and hopes to fill the position in the final quarter of 2016. Forestry has a Forester II on long-term disability and is not expected to return to work prior to year-end. There were very few winter incidents in the early part of 2016. As a result, the overtime budget is projected to have a surplus of \$100,000 at the end of the year.

Parks is projecting a (\$140,000) revenue shortfall due to a mild winter, outsourcing of turf & snow maintenance at Huron Lodge and the Department of National Defense. Outsourcing this work was a necessary decision due to resource concerns, but will result in a shortfall in recoveries. The Ojibway Nature Centre has been understaffed throughout the year due to vacancies. This staff shortage has impacted revenues as one of the vacant positions is expected to work with schools and user groups to schedule programming at the Nature Centre. A revenue shortfall of (\$40,000) is projected for the Nature Centre. With respect to operating and maintenance supplies, the Parks Department is projecting a \$75,000 surplus at year-end. This is primarily due to a projected \$100,000 surplus for Motor Fuel and Lubricants being slightly offset by minor deficits totalling (\$25,000) related to program supplies, building maintenance and concession supplies at Ojibway.

Summary of Description

	Category	Amount
1.	Full-time salary/wage gapping	Salaries & Benefits \$ 200,000
2.	Community Living Subsidies	Grants & Subsidies \$ 100,000
3.	Winter Control Recoveries	Recovery of Expenditures \$ (140,000)
4.	User Fees at Ojibway Nature Centre	User Fees, Permits & Charges \$ (40,000)
5.	Operating & Maintenance Supplies	Operating & Maintenance Supplies \$ 75,000
6.		
Net Year End Surplus/(Deficit)		\$ 195,000

Mitigating Steps

The department will continue to monitor the budget variance and take reasonable steps to reduce or eliminate variances while minimizing any negative impact on services.

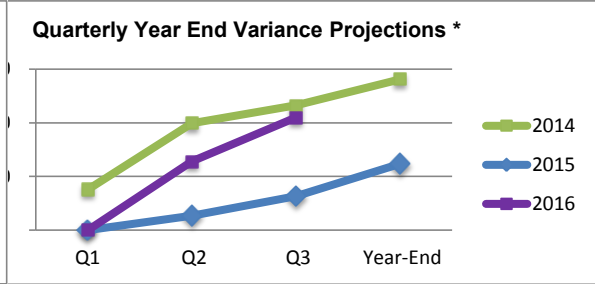
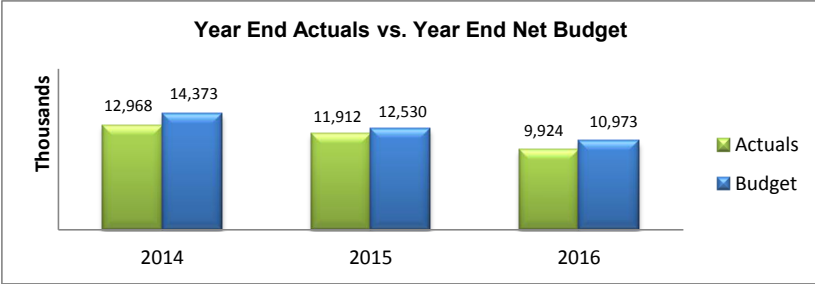
EMPLOYMENT & SOCIAL SERVICES

Financial Summary

	2014 Financials	2015 Financials	2016 Financials
Annual Gross Budget (GB)	117,277,254	115,590,470	119,968,687
Annual Net Budget	14,373,133	12,529,848	10,972,614
Annual Net Expenditures	12,967,616	11,911,553	9,924,114
Year End Variance	1,405,517	618,295	1,048,500
Variance as % of GB	1.2%	0.5%	0.9%

	2014 Est. Variance	2015 Est. Variance	2016 Est. Variance
First Quarter (Q1)	380,000	-	-
Second Quarter (Q2)	997,000	135,000	640,000
Third Quarter (Q3)	1,162,000	316,000	1,048,500
Year-End (Q4)*	1,405,517	618,295	-

* Note: Year-end numbers are based on actual results, not projections.



Description

As of August 31 2016, the Employment and Social Services Department is projecting to end the year with a net surplus of \$1,048,500.

Community Development and Health Office - \$0

No significant variance is expected for the Community Development and Health Office.

Ontario Works Program Delivery: \$ 823,500

OW Program Delivery is projected to end the year with a net city surplus of \$823,500, which comprises of the following:

A projected savings of \$483,300 is expected in salaries and benefits accounts. The savings are mainly due to gapping and the various steps and processes that had to be taken prior to the recruitment of additional staff intended to address the backlog of work associated with SAMS. As result, there was a six month delay in putting in place the additional staff; therefore, the budget carryover to fund the SAMS’s staffing plan was not fully expensed.

A projected savings of \$20,700 in other miscellaneous expenses is mainly attributed to lower than expected operational costs such as postage, program supplies, and promotional material, etc.

A net city surplus of \$319,500 is projected for Employment related expenses and are attributed to lower caseloads and the number of beneficiaries than budgeted.

OW Financial Assistance: \$200,000

Based on 2016 expenditure reports received up to the end of August, a net City surplus of \$200,000 is being projected due to lower than budgeted caseloads and costs per case. The subsidy claims process using the new Social Assistance Management (SAM’s) technology is being implemented in October 2016. It is cautioned that expenditure reports have not been reconciled since system implementation in November 2014 and estimates were used for financial reporting purposes. If provincial subsidy claims are submitted in the current year, there is the risk that the estimates used could result in the variance projection being over or understated.

100% Municipal Assistance: \$25,000

A projected net City surplus of approx \$25,000 is largely attributed to an enhanced recovery process undertaken by the department for funeral and burial recoveries.

<u>Summary of Description</u>	Category	Amount
<i>Ontario Works Program Delivery</i>		
1. Salaries & Benefits	Salaries & Benefits	\$ 483,300
2. Other Miscellaneous	Other Miscellaneous Expenditures	\$ 20,700
3. Employment Related Expenses	Purchased Services	\$ 319,500
<i>Total Ontario Works Program Delivery</i>		<u>\$ 823,500</u>
<i>Financial Assistance</i>		
4. OW Financial Assistance	Grants & Subsidies	\$ 200,000
5. 100% Municipal Assistance	Purchased Services	\$ 25,000
<i>Total Financial Assistance</i>		<u>\$ 225,000</u>
Net Year End Surplus/(Deficit)		<u>\$ 1,048,500</u>

Mitigating Steps

N/A.

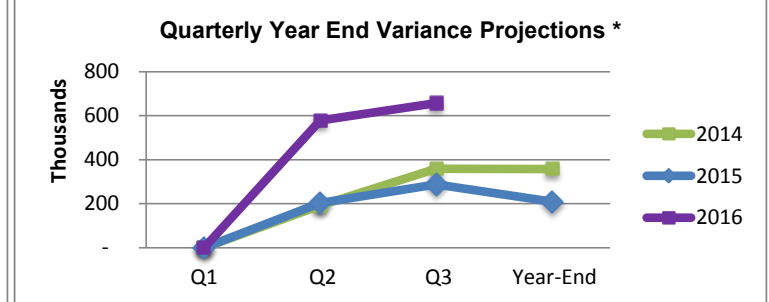
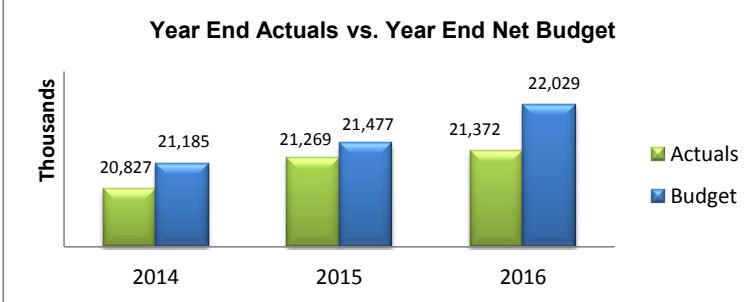
HOUSING & CHILDREN SERVICES

Financial Summary

	2014 Financials	2015 Financials	2016 Financials
Annual Gross Budget (GB)	87,388,448	95,411,337	95,986,699
Annual Net Budget	21,184,758	21,477,255	22,029,359
Annual Net Expenditures	20,826,858	21,268,724	21,372,359
Year End Variance	357,900	208,531	657,000
Variance as % of GB	0.4%	0.2%	0.7%

	2014 Est. Variance	2015 Est. Variance	2016 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	191,000	203,900	578,000
Third Quarter (Q3)	359,000	287,900	657,000
Year-End (Q4)*	357,900	208,531	-

* Note: Year-end numbers are based on actual results, not projections.



Description

A net City surplus of \$657,000 is being projected for both Housing and Children Services and Windsor Essex Community Housing Corporation (WEHC) combined, detailed as follows:

Housing and Children Services Surplus: \$324,000 (net city)

Housing Services is projecting a net city surplus of \$324,000. This surplus is comprised of \$303,000 (net city) due to lower mandated subsidy payments required by service providers, as well as the reconciliation of service providers' 2015 fiscal year-end reports. In addition, a surplus of \$21,000 (net city) is expected as the final 2016 County weighted assessment rate has resulted in higher County revenue than budgeted.

WEHC Surplus: \$333,000 (net city)

A \$486,000 (net city) surplus is projected for Windsor Essex Community Housing Corporation (CHC) in relation to the in-year reconciliation of their 2015 year-end reports following the closure and consolidation of the City's financial statements. This surplus is offset with a projected 2016 year end deficit in WEHC Public Housing of (\$191,000) net city, mainly attributed to higher maintenance services. In addition, a year end surplus of \$38,000 (net city) is projected as the final 2016 County weighted assessment rate has resulted in higher County revenue than budgeted.

The overall projected surplus for Housing Services and WEHC may vary if there are any unexpected variances associated with the in-year reconciliations of service provider fiscal year end reports or if any emergency one time expenditures arise during the last half of the year.

Summary of Description

	Category	Amount
<i>Housing and Children Services</i>		
1. Housing Subsidy Surplus	Grants & Subsidies	\$ 303,000
2. County Revenue	Other Miscellaneous Revenue	\$ 21,000
Total Housing and Children Services		\$ 324,000
<i>Windsor Essex Community Housing Corporation</i>		
3. 2015 WEHC Year End Reconciliations	Grants & Subsidies	\$ 486,000
4. 2016 WEHC Public Year End Deficit	Grants & Subsidies	\$ (191,000)
5. County Revenue	Other Miscellaneous Revenue	\$ 38,000
Total Windsor Essex Community Housing Corporation		\$ 333,000
Net Year End Surplus/(Deficit)		\$ 657,000

Mitigating Steps

N/A.

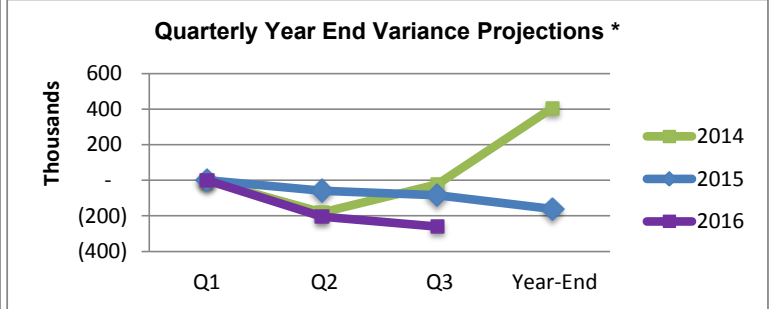
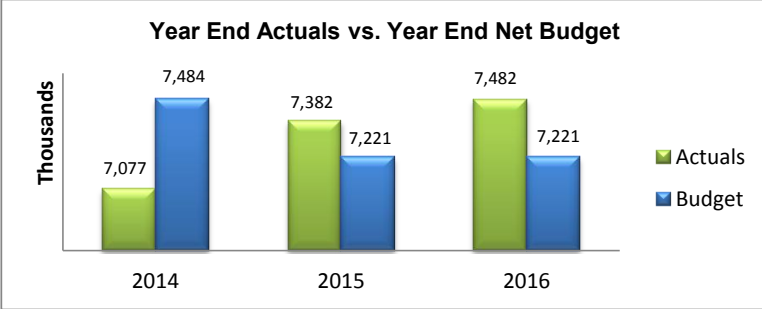
HURON LODGE

Financial Summary

	2014	2015	2016
	Financials	Financials	Financials
Annual Gross Budget (GB)	21,876,229	22,351,439	22,351,439
Annual Net Budget	7,483,874	7,221,184	7,221,184
Annual Net Expenditures	7,077,156	7,382,392	7,481,784
Year End Variance	406,718	(161,208)	(260,600)
Variance as % of GB	1.9%	-0.7%	-1.2%

	2014	2015	2016
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(182,000)	(58,000)	(205,000)
Third Quarter (Q3)	(23,000)	(84,000)	(260,600)
Year-End (Q4)*	406,718	(161,208)	-

* Note: Year-end numbers are based on actual results, not projections.



Description

Huron Lodge is projected to end the year in a deficit position of (\$260,600). Historically, the department experienced large funding surpluses from the Ministry of Health and Long-Term Care (MOHLTC) which would generally offset the department as a whole.

Increase in Revenue: \$114,000

The MOHLTC announced that in July 2016 there would be an increase in the co-payment that residents pay for basic accommodation in long-term care homes. This increase is intended to help with the rising costs of accommodations due to inflationary increases. In addition, a modest increase to the accommodation rates for newer residents admitted to preferred beds was also announced. Using previous trends, it is expected that Resident Revenue will end the year in a positive variance of approximately \$114,000.

Provincial Funding: \$28,000

The MOHLTC announces increases and decreases periodically which impact Huron Lodge's level of funding received. Funding levels depend on the home's Case Mix Index (CMI) rating and the province's overall funding availability for all long term care homes. In January of this year the MOHLTC announced a CMI decrease for Huron Lodge. The CMI is used to calculate the nursing and personal care per diem amount funded to long term care homes. A decrease in CMI translates to a decrease in funding for the home. Most recently, on July 8 2016, the MOHLTC announced increases in other funding envelopes. With the information we have at this time, the department is projecting a surplus of \$28,000.

Building Equipment & Repairs: (\$44,600)

As the building opened in April of 2007, we are approaching the 10 year mark. Most equipment has a useful life of 7 to 10 years repairs to such equipment is necessary to undergo daily operations. Expenditures for parts and labour are included in this projected deficit. The labour required for building and equipment repairs is increasing in particular due legislation from The Ontario College of Trades and Apprenticeship Act, 2009 (Act) which requires any employee who is practising in a "compulsory trade" be a member of, and certified by the College. This means that all City employees who perform duties related to plumbing or electrical work, be certified in that trade. City general maintenance positions that currently perform "compulsory trade" work without the corresponding certification are no longer be able to perform those job duties under the Act and are therefore performed by a third party.

Maintenance & Repairs: (\$65,000)

Nursing equipment, in particular specialized lifts and chairs require ongoing maintenance and repairs. The ceiling/floor lifts and tub/shower chairs which are at or beyond their full life cycle require mandatory inspections and necessary repairs as required to provide necessary care to the residents. Huron Lodge identified a need for a replacement of equipment through the capital budget process. The department may continue

to see variances until such time where equipment is replaced. Historically, this line item has seen a budget shortfall but unexpected funding increases would offset these costs for the department.

Salary Accounts: (\$293,000)

Salaries are projected to end the year with a deficit of (\$293,000). The majority of the deficit can be attributed to higher than budgeted contractual obligations such as shift and holiday premiums, vacation payouts for regular part-time employees contribute to unfavourable variance as well as the cost of replacing staff in the event of absences due to non-occupational accommodations, modified duties due to WSIB. Currently there are 25-30% staff members who participate in the Attendance Management Program with Huron Lodge Managers to address absences. The Attendance Management Program is described in further detail in the Mitigating Steps. A smaller portion of this deficit relates to a small retro payment of approximately \$9,000 due to a Joint Job Evaluation award and \$40,000 in replacement salaries for an employee who is on a sick leave.

<u>Summary of Description</u>	<u>Category</u>	<u>Amount</u>
1. Increase in Revenues	Grants & Subsidies	\$ 114,000
2. Provincial Funding	Grants & Subsidies	\$ 28,000
3. Building Equipment & Repairs	Other Miscellaneous Expenditures	\$ (44,600)
4. Maintenance & Repairs	Other Miscellaneous Expenditures	\$ (65,000)
5. Salary Accounts	Salaries & Benefits	\$ (293,000)
Net Year End Surplus/(Deficit)		\$ (260,600)

Mitigating Steps

Huron Lodge focuses on quality improvement which requires the team to monitor variances in all areas. Improving efficiencies and process improvements are continuously being implemented thereby improving the overall operations of the home.

Furthermore, Huron Lodge is committed to a comprehensive Attendance Management Program in conjunction with Human Resources and Employee Relations to reduce absenteeism. When employees experience missed days that are higher than the City of Windsor corporate average, the Attendance Management Program dictates that those employees meet with management at least quarterly. These meetings involve a union representative, the employee and manager(s) and allows for open communication to find the cause of such absences, to offer support and find solutions or work accommodations in an effort to minimize unexpected absences.

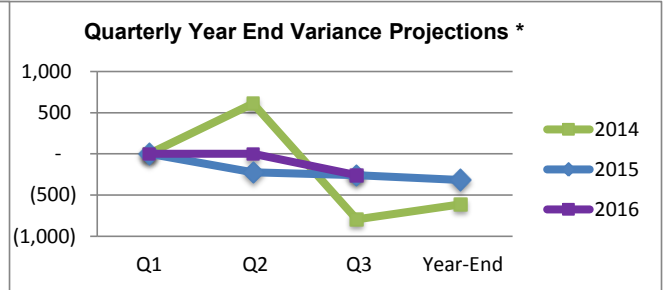
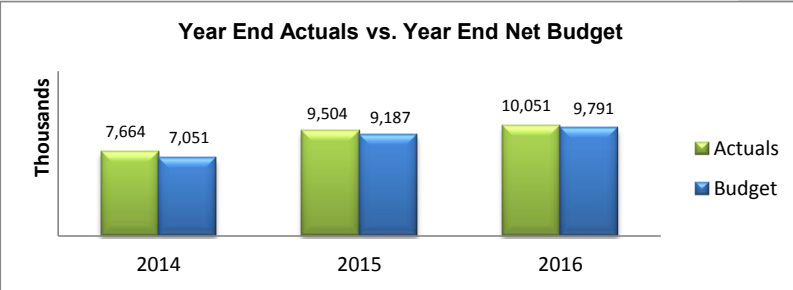
RECREATION & CULTURE

Financial Summary

	2014 Financials	2015 Financials	2016 Financials
Annual Gross Budget (GB)	18,919,303	21,454,846	21,617,445
Annual Net Budget	7,051,073	9,187,227	9,790,969
Annual Net Expenditures	7,664,339	9,504,252	10,050,969
Year End Variance	(613,266)	(317,025)	(260,000)
Variance as % of GB	-3.2%	-1.5%	-1.2%

	2014 Est. Variance	2015 Est. Variance	2016 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	610,000	(225,000)	-
Third Quarter (Q3)	(795,000)	(258,000)	(260,000)
Year-End (Q4)*	(613,266)	(317,025)	-

* Note: Year-end numbers are based on actual results, not projections.



Description

The Recreation and Culture department has highlighted potential variance risks within the operating division based on all available information at the time of this report. The department is projecting a potential overall year end deficit of (\$260,000). The majority of revenue for Recreation and Culture is realized in the third and fourth quarter of the year. The revenue patterns make it extremely difficult to accurately project year end variances based on the limited information available at the time of this report. Therefore, the projections in this report have significant risk of fluctuation and will be monitored closely. As revenues fluctuate adjustments relating to expenditures are made including staffing and material costs. The overall projected variance can be attributed to the following:

Salary & Wages

Recreation and Culture is projecting a deficit in salaries and wages due to WSIB payments, sick coverage and salary increments in the amount of (\$45,000).

Revenue Shortfall

There is a projected revenue shortfall of (\$650,000) within the department's recreational facilities. The revenue shortfalls are offset by expenditure savings and increased revenues within community centres and cultural services in the amount of \$435,000 for an net revenue shortfall of (\$215,000). Recreation and Culture routinely cancels programs if registrations are insufficient and thereby reduces staff costs. Additional mitigating strategies have been put into place to reduce expenditures where possible.

Summary of Description

Category	Amount
1. Salary Issues (WSIB, Sick Coverage)	\$ (45,000)
2. Net Revenue Shortfall	(215,000)
Net Year End Surplus/(Deficit)	\$ (260,000)

Mitigating Steps

Recreation and Culture in 2016 is closely monitoring the financial statements for all facilities. Some specific mitigating measures include:

- Continue to implement the short-term mitigating steps by cancelling programs with low registrations;
- Request through the 2017 operating budget for an increase to the fee schedule which will assist in offsetting some inflationary costs associated with the day-to-day operations;
- Enhance marketing efforts i.e. advertising for open ice availability;
- New program initiatives;
- Review and defer expenditures where possible.

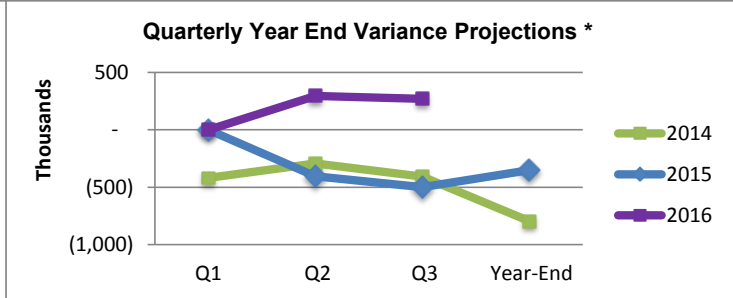
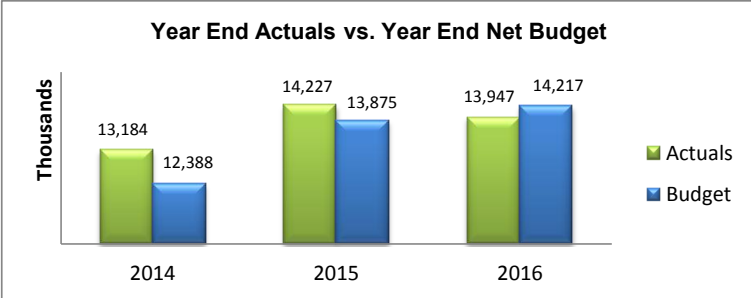
TRANSIT WINDSOR

Financial Summary

	2014 Financials	2015 Financials	2016 Financials
Annual Gross Budget (GB)	29,843,504	32,880,828	33,005,763
Annual Net Budget	12,387,926	13,874,952	14,216,829
Annual Net Expenditures	13,184,008	14,227,064	13,946,829
Year End Variance	(796,082)	(352,112)	270,000
Variance as % of GB	-2.7%	-1.1%	0.8%

	2014 Est. Variance	2015 Est. Variance	2016 Est. Variance
First Quarter (Q1)	(420,000)	-	-
Second Quarter (Q2)	(294,000)	(404,000)	296,000
Third Quarter (Q3)	(408,000)	(500,000)	270,000
Year-End (Q4)*	(796,082)	(352,112)	-

* Note: Year-end numbers are based on actual results, not projections.



Description

Transit Windsor Administration is projecting a potential year end surplus of approximately \$270,000 as of the third quarter.

Fuel & Lubricants: \$525,000

Current fuel prices are resulting in a projected favourable variance in the fuel account of approximately \$525,000. The 2016 approved budget for fuel was set at \$0.90 per litre. Based on approximately 3.1 million litres of diesel consumed annually, every \$0.01 decrease below the budget figure of \$0.90 per litre translates to a savings of approximately \$31,000. The average cost for diesel for Transit Windsor from January 1, 2016 to August 31, 2016 was \$0.7268 per litre. This represents a \$0.17 decrease, or a price variance of approximately \$527,000 for diesel fuel for the Transit fleet. However, it should be noted that the price of diesel fuel has been fluctuating over the last several weeks and the spot rate for fuel on September 22, 2016 was \$0.7148 per litre, which could result in greater savings if the price continues to decline. In an effort to remain cautious, the variance projection to year end for fuel was based on the average price for fuel for January - August, 2016 projected to December, 2016. The fuel price variance projected for the remainder of the year may change if the spot price of fuel starts to increase. Given the volatility in predicting fuel prices, Transit Windsor will continue to monitor this closely.

Transfer from Capital: (\$100,000)

Transit Windsor budgets \$500,000 each year as a transfer from capital to fund the fleet refurbishment and repair costs incurred in Transit Windsor's operating fund that extend the useful life of the buses. Transit Windsor has had some recent resource constraints in the garage and administration has deployed resources toward running repairs back log, changes required for the Information Technology System project and MTO inspection preparation. The redeployment of resources has resulted in a shift away from refurbishment repairs, and thus a potential shortfall in the amount that can be recovered from capital for refurbishment repairs. The potential deficit (shortfall in the amount of revenue that can be transferred from capital) is potentially (\$100,000).

Salary and Wages: (\$75,000)

At this point, Transit Windsor is projecting a potential deficit in the salary, wage, and overtime accounts of approximately (\$75,000) which is largely attributable to the on-going maintenance costs required for the aging fleet.

Vehicle Maintenance Account: (\$50,000)

Vehicle Maintenance materials are projected to exceed budget estimates by approximately (\$50,000), which is largely attributable to the on-going maintenance required for the aging fleet and due to the cost of replacement parts related to bus technology. Year-to-date, the maintenance area has experienced a higher number of repairs as certain models of buses increase in age. For example, Transit Windsor has experienced a higher number of hybrid bus repairs such as high voltage cable replacements, (engine) battery replacements, DPF filter replacements (ie. 12 filters @ \$4600 or approx. \$55,000). Given regular MTO inspections, items such as slack adjusters were identified to have failed. A campaign was introduced in the garage to replace these components to ensure safety requirements are met. From recent bus inspections, the MTO has noted an improvement in this area. Given recent premature battery failures on our buses, garage staff investigated better quality batteries that have a longer life expectancy but has come at a higher cost. Transit Windsor anticipates a better return on investments by using quality batteries to avoid bus breakdowns and resources. Given an industry wide shortage of tires in late 2015, the maintenance staff has had to extend the useful life of the bus tires (within safety limits) which resulted in additional tires being purchased in 2016 as they became available.

Fees and Service Charges: (\$30,000)

Transit Windsor is projecting a deficit of approximately (\$30,000) in the international tolls account which is attributable to the fluctuation being experienced in the exchange rate for fiscal 2016. Transit Windsor will continue to monitor the volatility in the exchange rates for budget forecasts and future budget development.

Transit Revenue

Transit Windsor has seen an increase in its ridership statistics over August 2015 levels. The increase has been primarily in the sale of Transit Windsor's ticket sales. Declining Ontario Works (OW) caseloads continue to present a risk of declining revenue for Transit Windsor, as many OW clients are provided with a stipend for bus pass purchases. As of August 31, 2016, revenue levels in this area are below the 2015 levels by approximately \$85,000. Ongoing monitoring of OW caseload declines is necessary in order to gauge the impact on Transit revenues. At this time, however, Transit Windsor is remaining optimistic and projecting a \$0 variance in revenues.

Summary of Description

	Category	Amount
1. Surplus in Motor Fuel & Lubricants	Operating & Maintenance Supplies	\$ 525,000
2. Transfer from Capital Fund	Transfers to Reserves & Capital Funds	(100,000)
3. Salaries, Wages, Overtime and Benefits	Salaries & Benefits	(75,000)
4. Vehicle Maintenance Account	Operating & Maintenance Supplies	(50,000)
5. Fees and Service Charges	User Fees, Permits & Charges	(30,000)
6. Transit Revenue	User Fees, Permits & Charges	-
Net Year End Surplus/(Deficit)		<u>\$ 270,000</u>

Mitigating Steps

N/A.

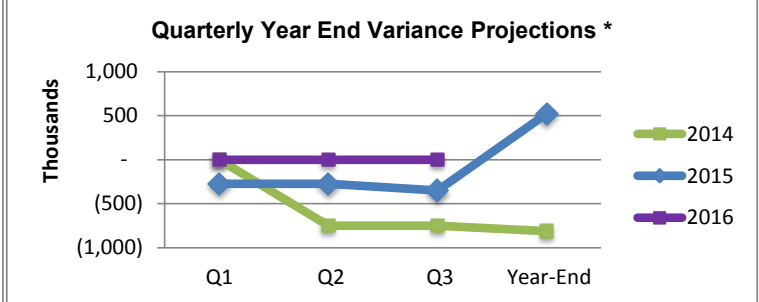
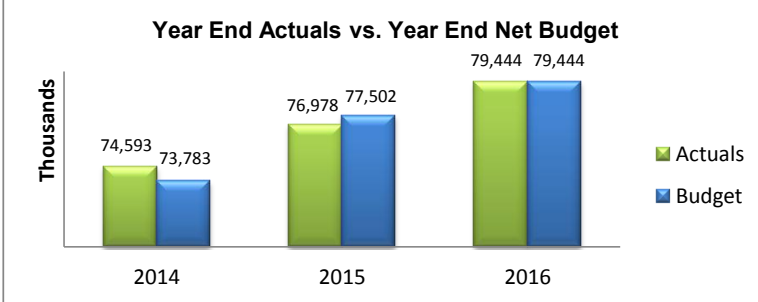
WINDSOR POLICE SERVICES

Financial Summary

	2014	2015	2016
	Financials	Financials	Financials
Annual Gross Budget (GB)	82,830,647	86,783,914	88,950,982
Annual Net Budget	73,782,958	77,501,516	79,444,014
Annual Net Expenditures	74,593,332	76,978,456	79,444,014
Year End Variance	(810,374)	523,060	0
Variance as % of GB	-1.0%	0.6%	

	2014	2015	2016
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	(275,000)	-
Second Quarter (Q2)	(750,000)	(275,000)	-
Third Quarter (Q3)	(750,000)	(350,000)	-
Year-End (Q4)*	(810,374)	523,060	-

* Note: Year-end numbers are based on actual results, not projections.



Description

As reported to the Windsor Police Services Board, no significant variances were projected as of the 1st and 2nd quarters and this continues to remain the same at this time. This projection was received from the Windsor Police Service's in-house administration, which includes a finance function.

Summary of Description

Category	Amount
1. Projected to end the year within budget.	-
Net Year End Surplus/(Deficit)	\$ -

Mitigating Steps

N/A.

AGENCY GRANTS

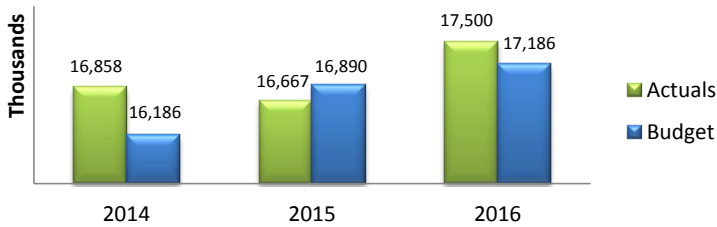
Financial Summary

	2014	2015	2016
	Financials	Financials	Financials
Annual Gross Budget (GB)	16,287,054	16,991,096	17,286,927
Annual Net Budget	16,186,455	16,890,498	17,186,329
Annual Net Expenditures	16,857,599	16,667,034	17,500,329
Year End Variance	(671,144)	223,464	(314,000)
Variance as % of GB	-4.1%	1.3%	-1.8%

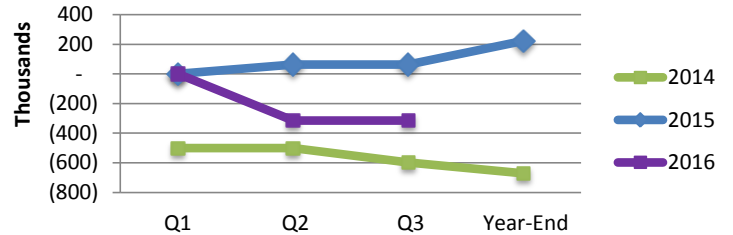
	2014	2015	2016
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	(501,720)	-	-
Second Quarter (Q2)	(501,720)	62,000	(314,000)
Third Quarter (Q3)	(598,120)	62,000	(314,000)
Year-End (Q4)*	(671,144)	223,464	-

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

Land Ambulance: (\$314,000)

The approved land ambulance budget was not available from the County when the City’s budget was approved in December 2015, and a budget estimate was made for the City’s share of costs. Based on the 2016 Land Ambulance budget approved by the County, the City’s share is expected to be \$9,693,210, which is \$226,000 higher than budgeted. In addition, the final 2015 reconciliation was also higher than originally estimated by approximately \$88,000 resulting in an overall yearend deficit projection of approximately (\$314,000).

Summary of Description

Category	Amount
1. Land Ambulance	\$ (314,000)
Net Year End Surplus/(Deficit)	\$ (314,000)

Mitigating Steps

N/A.

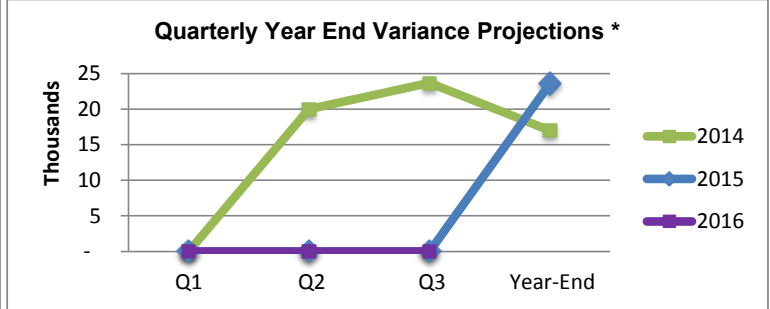
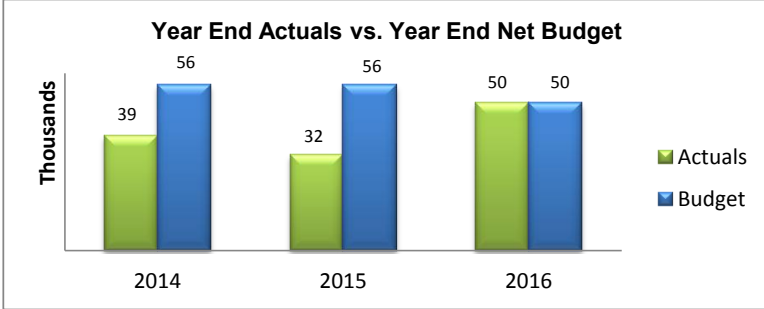
COMMITTEES OF COUNCIL

Financial Summary

	2014	2015	2016
	Financials	Financials	Financials
Annual Gross Budget (GB)	55,920	55,920	49,920
Annual Net Budget	55,920	55,920	49,920
Annual Net Expenditures	38,917	32,314	49,920
Year End Variance	17,003	23,606	0
Variance as % of GB	30.4%	42.2%	

	2014	2015	2016
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	20,000	-	-
Third Quarter (Q3)	23,700	-	-
Year-End (Q4)*	17,003	23,606	-

* Note: Year-end numbers are based on actual results, not projections.



Description

The International Relations Committee is undertaking initiatives in 2017 that require coordination in 2016 for Windsor's 125th birthday celebrations, any year end surplus would be recommended to fund these festivities.

Summary of Description

1. Projected to end the year within budget estimates
Net Year End Surplus/(Deficit)

Category

Amount

\$	-
\$	-

Mitigating Steps

N/A.